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More than 3,600 organizations in over 50 nations participate in The Conference Board's work as Associates. The Board is a not-for-profit corporation and the greatest share of its financial support comes from business concerns, many with worldwide operations. The Board also has many Associates among labor unions, colleges and universities, government agencies, libraries and trade and professional associations.

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Annual Survey of Corporate Contributions, 1986 Edition

(An Analysis of Survey Data for the Calendar Year 1984)

by Linda Cardillo Platzer

A Research Report from The Conference Board's Corporate Relations Program

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Highlights

Contributions by the leading U.S. corporations—participants in The Conference Board's Annual Survey—grew substantially in 1984. The magnitude, forms and direction of corporate giving reflect an emphasis on innovative, pro-active management by companies engaged in making charitable donations.

Four major findings emerged from the analysis of the 1984 data:

• Substantial real growth occurred in corporate giving between 1983 and 1984.

Among all U.S. corporations reporting charitable contributions to the IRS, 1984 contributions are estimated to be 15 percent higher than in 1983 (an 11-percent increase in constant 1972 dollars). During the same time, worldwide pretax income rose 16 percent in current dollars, 12 percent in constant dollars.

Among the 315 companies that reported to The Conference Board in both years, total contributions grew *26* percent, in comparison to a 13-percent increase in worldwide pretax income.

• Noncash giving—gifts of securities, company product, and property and equipment—grew markedly, altering the character of corporate charitable contributions.

Most of the growth in contributions occurred in noncash giving. Cash gifts just about kept pace with the increase in pretax profits, growing about 13 percent. At the same time, gifts of property and equipment were nearly triple the total reported in 1983; gifts of company product were two-and-a-half times greater; and gifts of securities were doubled. As a result, noncash giving jumped from 11 percent to 22 percent of total contributions—growth that was not at the expense of cash contributions. Noncash growth has been an *amplification* of corporate contributions programs rather than a substitution for cash grants.

• Corporate-assistance activities are those expenditures that do not qualify as "charitable" deductions according to federal tax regulations but that nevertheless support programs promoting the well-being of society. They also increased dramatically.

Corporate assistance covers such expenditures as donations of cash or products not reported as charitable contributions; loan of company personnel; use of facilities or services; loans, deposits or investments at below-market yield; and the direct costs of administering the contributions program. Most of these expenditures that the company is able to track and place a value on are reported as business expenses.

For 1984, 259 companies reported corporate-assistance expenditures of $296 million—25 percent more companies reporting 76 percent more dollars than in 1983. The 119 companies that reported such expenditures in both years indicated that they gave 89 percent more in corporate assistance in 1984.

• Two major trends have been taking shape in recent years in the priorities corporations set in making grants—a significant shift toward civic and community beneficiaries and a diminishing role for contributions to health and human services.

Continuing a movement begun in 1983, the proportion of total giving going to civic and community activities increased to 19 percent in 1984. The share of corporate giving set aside for health and human-services organizations continued its steady decline—representing 28 percent of total contributions in 1984, compared to 41 percent ten years before. As a percent of the total, giving to education (at 39 percent) and to art and culture (at 11 percent) remained relatively stable. Giving to "other" organizations (religious groups, groups that provide overseas aid, and miscellaneous programs) dropped to 4 percent of total contributions. United Way giving, traditionally the largest portion of charitable giving programs, amounted to $191 million in 1984 (13 percent of total contributions), compared to $105 million in 1975 (24 percent of the total).

About This Report
Sample and Methodology

Sample selection procedures established for the 1982 Annual Survey of Corporate Contributions were followed for the third consecutive year for the 1984 Annual Survey questionnaire. The questionnaire itself underwent revision both in substance and format.

Sample

The Conference Board invited 2,000 of the top U.S. firms to participate in the 1984 Annual Survey. Approximately 500 of these companies had reported in the 1983 survey. An additional 200 had been participants in at least one of the previous three surveys. The remainder were culled from published lists of the top companies in each major industry sector. Approximately two-thirds of total U.S. corporate contributions are made by some 1,800 companies—mostly the largest corporations in the country. The companies that have participated in The Conference Board's survey on a regular basis have consistently been among these major firms, and the data they provide have represented a reasonably accurate picture of contributions practices among leading U.S. corporations. In 1984, 48 percent of survey participants made contributions in excess of $1 million (Table A-1).

Survey Administration

Since 1978, The Conference Board has collected detailed subcategory information on beneficiaries of corporate support (known as the "long form") every other year (in the even years). The 1984 Annual Survey was thus scheduled for a long-form questionnaire. The number of companies responding to the survey in a long-form year has consistently dropped, mainly because of the complexity of the questionnaire. In an effort to stem the loss of respondents, the 1984 Annual Survey consisted of two questionnaires, both a long form and a short form. The long form was sent to approximately 600 companies that had a history of responding to the long questionnaire—at least two out of the last three. The remainder of the sample was sent the short form.

Both forms of the questionnaire were mailed in April of 1985, addressed to a named contributions executive when a name was available. If no name was available, the covering letter was sent to the "Corporate Contributions Executive." Nonrespondents were sent a reminder letter followed by a phone call in June, 1985. A total of 267 companies completed the long form of the questionnaire and 155 responded with the short form.

Both questionnaires contained identical questions concerning company financial data, foundation information, total contributions, cash and noncash giving, geographical distribution of contributions, totals for overseas giving, giving to federated campaigns, totals for the five major categories of beneficiaries, and details on corporate-assistance expenditures. The long form, in addition, included a detailed section on overseas giving and detailed subcategories for each of the five major beneficiary groups. The subcategories represented a revised version of those that had been used in previous annual survey questionnaires. The revision was based on a long-term study conducted by members of The Conference Board's Contributions Council and Conference Board staff in 1983. (See *Annual Survey of Corporate Contributions: 1984 Edition*, for a detailed discussion of the purposes and process of the revision.)

Respondent Profile

The Annual Survey of Corporate Contributions studies the practices of the largest U.S. corporations with major contributions programs. Approximately 50 percent of respondents are manufacturing companies, 82 percent of which are on the *Fortune* 500 list (Table A-4). Over 60 percent have worldwide sales of over $1 billion (Table A-2).

Eighty-two percent of the nonmanufacturing companies in banking, insurance, telecommunications and utilities reported assets of over $1 billion (Table A-3). Among other service companies, whose size is measured by sales, 73 percent have sales of over $1 billion. Approximately 60 percent of the nonmanufacturing companies appear on the 1984 *Fortune* Service 500 list (Table A-5).

Table A-1: Profile of Participating Companies by Size of Contributions Program, 1982 to 1984

	1984		1983		1982	
Program Size	*Number*	*Percent*	*Number*	*Percent*	*Number*	*Percent*
Less than $500,000	146	34%	186	37%	201	38%
$500,000 to $1 million	75	18	99	20	103	19
$1 million to $5 million	134	32	147	29	166	31
$5 million and over	67	16	71	14	64	12
Total	422	100%	503	100%	534	100%

Table A-2: Survey Participants—
Grouped by Worldwide Sales, 1984

Worldwide Sales	Manufacturing Companies		Selected Nonmanufacturing Companies[1]	
	Number	Percent	Number	Percent
Below $250 million	11	5%	1	3%
$250-500 million	23	11	3	9
$500 million-1 billion	45	21	5	15
$1 billion-2.5 billion	45	21	7	21
$2.5 billion-5 billion	37	18	8	23
$5 billion and over	51	24	10	29
Total	212	100%	34	100%

[1]Excludes banks, insurance companies, telecommunications and utilities companies, which are grouped by Assets in Table A-3

Table A-3: Survey Participants in Banking, Insurance, Telephone, Gas and Electric Utilities,
Grouped by Worldwide Assets, 1984

Worldwide Assets	Banking		Insurance		Telephone, Gas and Electric Utilities	
	Number	Percent	Number	Percent	Number	Percent
Under $500 million	—	0%	6	13%	4	6%
$500 million-1 billion	3	6	8	18	8	13
$1 billion-2.5 billion	15	29	7	16	18	29
$2.5 billion-5 billion	11	21	9	20	13	21
$5 billion-10 billion	8	15	7	16	14	23
$10 billion and over	15	29	8	18	5	8
Total	52	100%	45	100%	62	100%

Table A-4: Comparison of Manufacturing Companies in 1984 Survey with Those on the *Fortune* 500 List — Companies Grouped by *Fortune* Ranking (Based on Total Worldwide Sales)

Company Rank Order		Number of Survey Respondents
Number	1- 100	62
	101- 200	39
	201- 300	26
	301- 400	28
	401- 500	18
	Total	173

Table A-5: Comparison of Nonmanufacturing Companies in the 1984 Survey with Those on the *Fortune* Service 500 List — Companies Grouped by Industry Class

Industry Class (Top 500)	Number of Survey Respondents
Top 100 diversified service companies (ranked by sales)	15
Top 100 commercial banking companies (ranked by assets)	35
Top 50 life insurance companies (ranked by assets)	15
Top 100 diversified financial companies (ranked by assets)	11
Top 50 retailing companies (ranked by sales)	10
Top 50 transportation companies (ranked by operating revenues)	7
Top 50 utilities (ranked by assets)	17
Total	110

Why This Report

The business community faces complex choices and challenges in an era of reduced government support for social programs and a consolidation of U.S. industry via mergers and acquisitions. For corporate contributions executives, knowing the trends within their own industries, income categories and regions is vital to resolving the issues and making the decisions. This, the nineteenth Annual Survey of Corporate Contributions, helps provide that information.

Dramatic growth occurred in corporate giving during 1984. That growth has been spurred by innovative uses of companies' noncash resources—products, property and equipment, and securities. In its continuing efforts to clarify and expand what's known about corporate contributions, The Conference Board has been collecting data on noncash charitable giving for the last three years. An increasingly important element in corporate giving programs, noncash gifts jumped from 11 to 22 percent of total contributions in 1984. And this edition of the Annual Survey also presents case studies of how various companies are managing the noncash elements of their contributions programs.

The Conference Board has also been tracking where corporations are directing their giving. Changes in corporate emphasis over the last ten years include a movement of funds into civic and community activities, and away from health and human-services organizations. Data on detailed subcategories of beneficiaries pinpoint the major areas of focus for corporate givers. The Conference Board now also examines contributions to local versus national programs, as well as patterns in corporate donations according to headquarters regions. This new analysis reveals striking differences among regional priorities.

The Conference Board appreciates the continued cooperation of those companies that participate in the Annual Survey. We depend on their support and experience to develop this important source of information.

JAMES T. MILLS
President

Chapter 1

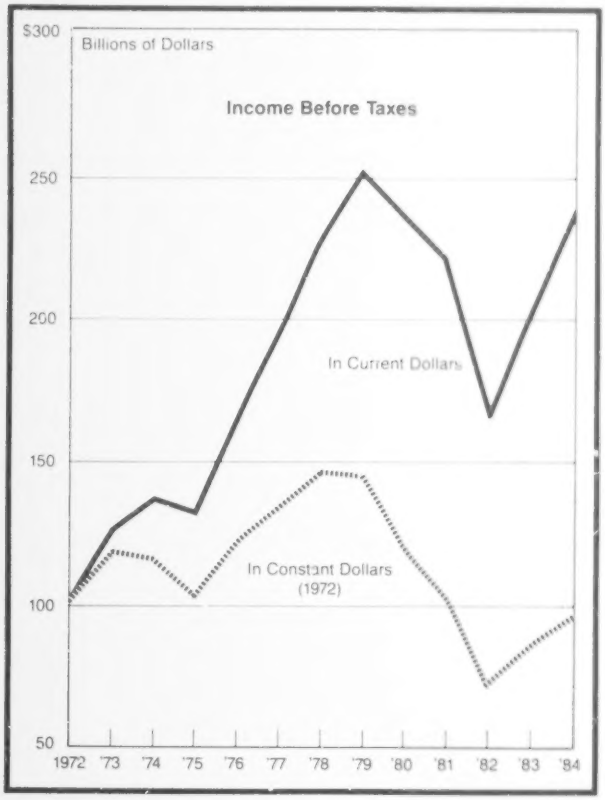
Corporate Contributions: Growth and Innovation

CHARITABLE GIVING by U.S. companies grew steadily in 1984 for the third consecutive year. Corporate pretax income and corporate contributions increased at approximately the same rate, according to figures from the Department of Commerce and estimates by the Council for Financial Aid to Education. U.S. corporations reported pretax profits of nearly $236 billion, a 16 percent jump over 1983; CFAE estimates 1984 corporate charitable contributions at $3.8 billion—over 15 percent more than the previous year. (Table 1 on page 25 tracks the relationship between corporate income and corporate contributions since 1936.)

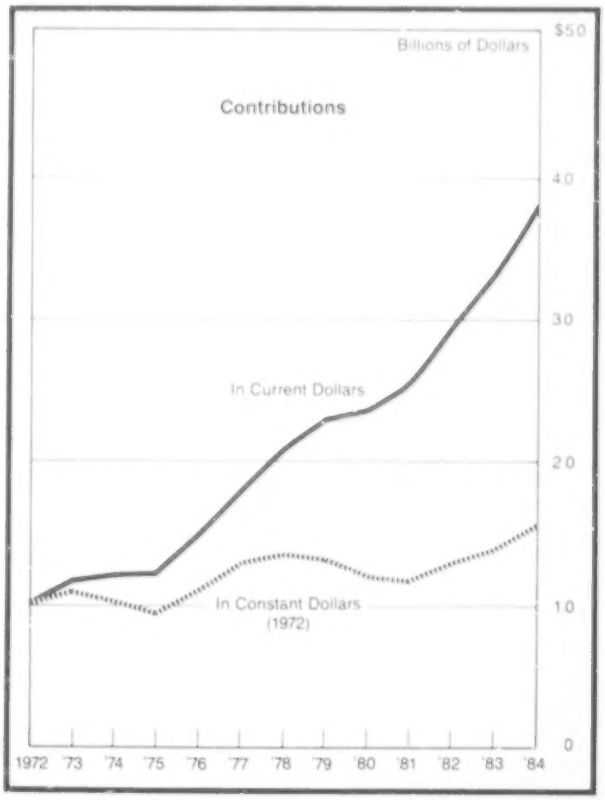
The current alignment of contributions increases with the

Chart 1

Corporate Contributions and Corporate Income Before Taxes in Current and Constant Dollars, 1972 to 1984



Source: U.S. Department of Commerce



Source: Internal Revenue Service, 1983 and 1984 estimate by Council for Financial Aid to Education

increase in corporate profits is in sharp contrast to the previous two years. In 1983, pretax income growth of 23 percent for all U.S. corporations outpaced the estimated 14 percent increase in corporate giving; and in 1982, contributions grew nearly 16 percent in comparison to a decrease of 6 percent in corporate profits.

The estimates for the growth of total contributions between 1982 and 1984 now average nearly 15 percent per year (10 percent in constant 1972 dollars), compared to the preceding three years when contributions in constant dollars declined. (See Chart 1.) Historically, increases or decreases in corporate contributions budgets have lagged behind changes in corporate profits—mainly because budgets are set well in advance of their actual disbursement and are, thus, less affected by the present state of a company's performance. The relative economic health of U.S. corporations in 1983 and 1984 has meant more stable contributions programs.

Real growth occurred in corporate charitable contributions in 1984. The growth rate of over 11 percent (using 1972 constant dollars) in 1984 shows that corporate donations for all U.S. corporations were well ahead of inflation. Results of the Annual Survey of Corporate Contributions, which looks at the giving activity of pace-setting companies with programs of over $100,000, indicate an even greater increase in corporate philanthropy for those companies in 1984. (The survey method and characteristics of the respondents are described in detail on pages vi-vii.)

Since 1975, The Conference Board has been monitoring annual changes in contributions levels by comparing the total contributions reported in two consecutive years by a matched group of companies. Among the matched sample of 315 companies that reported to The Conference Board in both 1983 and 1984, charitable contributions grew by 26 percent—more than double the growth rate between 1982 and 1983. Underlying this substantial increase in giving is a movement toward the use of other company resources—in addition to cash—as a means of extending the corporation's social assistance.

Cash and Noncash Giving

Noncash gifts—securities; company products; and other property such as land, buildings and equipment—have long been a component of many companies' contributions programs, particularly gifts of product from companies in the food, pharmaceutical and computer industries. However, prior to 1982, no one had undertaken a systematic collection of information that distinguishes between cash and noncash charitable giving. The 1984 Annual Survey marks the third year of such data collection by The Conference Board.

Noncash charitable contributions in 1984 accounted for 22 percent of all corporate gifts, compared to 11 percent in both 1983 and 1982. (See table below.) In a comparison of the matched sample of companies reporting in both 1983 and 1984, gifts of property and equipment rose by nearly 200 percent; gifts of company products increased by about 150 percent; and gifts of securities doubled.

Much of the dramatic growth in noncash contributions occurred in gifts of property other than company products—for example, land, buildings, surplus or obsolete equipment—which grew from less than 5 percent to 11 percent of total giving. A number of such gifts made in 1984 were sizable, one-time donations of appreciated land or buildings. The table on page 3, reporting the percentage breakdown of the components of charitable contributions for the top 25 donors, provides an example of the impact property and equipment gifts can have on a contributions program.

Any one company does not expect to make such extraordinary gifts on a recurring basis. However, every year that the Board has collected these data, several different companies have reported major gifts of property. In particular, companies in the chemicals and petroleum and gas industries have

Comparison of Charitable Contributions Expenditures—Matched Cases, 1984 and 1983
322 Companies Reporting in Both Years (millions of dollars)

	1984						1983					
	Foundation Program		Direct Giving Program		Total		Foundation Program		Direct Giving Program		Total	
	Sum	Percent	Sum	Percent	Sum	Percent	Sum	Percent	Sum	Percent	Sum	Percent
Cash	$528.1	99.7%	$517.3	63.3%	$1,045.4	77.6%	$448.4	99.8%	$481.4	81.1%	$ 927.6	89.2%
Securities	.5	0.1	6.0	0.7	6.5	0.5	*	0.0	3.2	0.5	3.2	0.3
Product	.4	0.1	137.8	16.9	138.2	10.3	0	0.0	55.5	9.4	55.5	5.3
Property and equipment	.6	0.1	155.7	19.1	156.3	11.6	.6	0.1	53.3	9.0	53.9	5.2
Total [a]	$529.6	100.0%	$816.8	100.0%	$1,346.4	100.0%	$449.1	100.0%	$593.4	100.0%	$1,040.3	100.0%

* Less than $.1 million.
[a] Details may not add to totals due to rounding.

Cash and Noncash Distribution of Charitable Contributions of 25 Largest Donors, 1984[1]

Company Rank	Total Contributions	Total Cash	Cash as Percent of Total Contributions	Total Product	Product as Percent of Total Contributions	Property and Equipment	Property and Equipment as Percent of Total Contributions
1	$83,500,000	$58,600,000	70%	$20,400,000	24%	$ 4,500,000	5%[a]
2	72,826,000	39,902,000	55	13,624,000	19	19,300,000	26
3	67,931,164	7,831,164	12	0	0	60,100,000	88
4	57,758,463	57,758,463	100	0	0	0	0
5	57,001,300	23,220,200	41	33,346,300	58	434,800	1
6	47,535,358	40,301,819	85	0	0	7,233,539	15
7	36,583,000	21,283,000	58	200,000	1	15,100,000	41
8	31,239,228	24,368,936	78	6,870,292	22	0	0
9	26,800,000	8,900,000	33	13,700,000	51	4,200,000	16
10	22,073,966	15,050,557	68	0	0	7,023,409	32
11	21,219,000	20,688,417	97	6,041	*	524,542	2
12	20,700,000	19,877,000	96	687,000	3	136,000	1
13	19,723,618	19,723,618	100	0	0	0	0
14	19,539,621	19,539,621	100	0	0	0	0
15	19,016,465	9,083,323	48	9,933,142	52	0	0
16	18,238,445	18,238,445	100	0	0	0	0
17	16,897,798	16,897,798	100	0	0	0	0
18	15,552,161	6,830,008	44	0	0	8,722,153	56
19	14,835,231	14,834,606	100	0	0	625	*
20	13,647,287	13,647,287	100	0	0	0	0
21	13,638,632	13,638,632	100	0	0	0	0
22	12,377,426	11,377,426	92	0	0	1,000,000	8
23	12,320,000	7,704,000	62	579,000	5	4,037,000	33
24	12,110,000	12,110,000	100	0	0	0	0
25	11,573,247	11,573,247	100	0	0	0	0

* Less than 1 percent.
[1]None of the top 25 donors made contributions in the form of securities.
[a]Details in each row may not add to 100 percent due to rounding.

consistently made a portion of their charitable contributions in the form of property and equipment. In 1984, in addition, companies in nonelectrical machinery, pharmaceuticals, printing and publishing, textiles, transportation equipment, insurance and transportation gave proportionally more gifts of property and equipment than they had in the past. (See table on page 4.)

The median value of gifts of property and equipment was approximately $88,000. The largest gift was valued at $60 million; and 15 companies made donations valued at over $1 million. Whether corporate donors will continue to make charitable donations of appreciated property may depend on a proposed provision of the tax reform bill that removes most of the tax benefit for making such gifts.

Gifts of company product also assumed more importance in 1984 in many companies' efforts to stretch the resources available to assist nonprofit causes, growing from almost 6 percent to over 10 percent of total contributions. One executive in the food service industry explained the rationale for his company's practice of donating substantial amounts of product: "I have a cash budget of only $250,000, which does not give me much flexibility or opportunity for making an impact with a grant. However, I can extend the reach of the corporation's involvement in the community by offering and providing free food services to nonprofits for special events—for example, catering a fund-raising dinner or supplying a catered dinner as a prize in a fund-raising auction."

Industries traditionally associated with large product donations set aside an even greater proportion of company goods and services for nonprofit groups in 1984 than in the past: products represented 24 percent of 1984 contributions for electrical machinery and equipment manufacturers compared to 17 percent in 1983; food, beverage and tobacco products more than doubled as a share of total contributions in 1984—17 percent compared to 8 percent of 1983 contributions; pharmaceutical product donations increased modestly, from 29 percent to 30 percent of charitable giving.

In addition, industries that had previously reported only small amounts of product donations indicated significant shifts in 1984. For example, transportation equipment manufacturers reported product donations that amounted to 11 percent of giving, compared to less than 1 percent in 1983; and fabricated metals companies gave 10 percent of their 1984 contributions in the form of product, compared

Noncash Giving, 1984—
Companies Grouped by Industry Classification

Industry Classification	Number of Companies	Total Contributions ($ Thousands)	Noncash Giving: Gifts of Securities ($ Thousands)	Noncash Giving: Gifts of Company Product ($ Thousands)	Noncash Giving: Gifts of Property and Equipment ($ Thousands)	Noncash Giving as a Percent of Total Contributions
Chemicals	27	$ 156,357	$ 0	$ 16,132	$ 21,088	24%
Electrical machinery and equipment	28	183,469	0	43,201	4,717	26
Fabricated metal products	8	6,854	0	685	0	10
Food, beverage and tobacco	22	85,855	0	14,854	271	18
Machinery, nonelectrical	18	24,247	0	727	1,246	8
Mining	3	2,092	—	—	—	—
Paper and like products	15	17,898	0	86	93	1
Petroleum and gas	20	260,518	0	6	30,974	12
Pharmaceuticals	11	64,022	0	19,100	4,605	37
Primary metal industries	11	30,167	0	0	158	1
Printing and publishing	11	23,640	0	88	1,399	6
Rubber and miscellaneous plastics	6	8,756	0	2	483	6
Stone, clay and glass products	7	13,427	480	98	0	4
Textiles and apparel	8	10,660	0	117	6,144	59
Transportation equipment	15	129,092	0	13,934	19,549	26
Total: Manufacturing[1]	210	$1,017,056	$ 480	$109,031	90,768	20%
Banking	52	76,048	2,623	0	1,140	5
Business services	5	5,904	0	0	0	0
Engineering and construction	1	333	—	—	—	—
Finance	6	8,477	0	0	0	0
Insurance	46	128,036	10,987	0	60,238	56
Retail and wholesale trade	16	59,882	0	4,906	1	8
Telecommunications	9	77,426	0	33,346	502	44
Transportation	8	16,783	0	91	3,867	24
Utilities	52	47,996	0	3	888	2
Total: Nonmanufacturing[1]	195	$ 420,885	$13,610	$ 38,346	$ 66,635	28%
Total: All Companies[1]	405	$1,437,941	$14,090	$147,377	$157,403	22%

[1]Totals include all cases, but details omit industries with fewer than 5 cases

to 1 percent in 1983. For some companies, gifts of company product represented over 80 percent of total contributions. The median value of product gifts was $115,000. The largest reported was $33 million; 17 companies gave over $1 million each in product.

Gifts of securities constitute a minor part of charitable contributions—less than .4 percent in 1983 and increasing to 1 percent in 1984, primarily because of a few extraordinarily large gifts. Only 12 companies—primarily in the banking and insurance industries—reported donations of securities. The median gift was valued at approximately $500,000.

The large jumps in the value of noncash contributions reported by companies participating in the 1984 Annual Survey have not been at the expense of cash donations. Survey data indicate that noncash gifts have not been used as a substitute for cash but, rather, as an amplification and enhancement of companies' regular cash programs. An analysis of the matched sample of companies participating in both 1983 and 1984 showed an increase of 13 percent in cash giving—comparable to the 13-percent growth in worldwide pretax income for the same companies.

For most companies, cash remains the largest part of the contributions program—amounting to 78 percent of total charitable contributions reported to The Conference Board in 1984. The median dollar value for cash donations was $854,000 in 1984, compared to $796,000 in 1983. Twenty-five companies gave gifts of over $10 million each and 181 companies reported donations in excess of $1 million.

Corporate Assistance Expenditures

Corporate social responsibility quite often extends beyond the charitable contributions that companies report as deductions on line 19 of the U.S. Corporation Federal Income Tax

The Corporation as a Community Resource

Mellon Bank is representative of those firms that meet corporate social responsibility with a combination of cash and noncash support of nonprofit organizations—through both charitable contributions and corporate assistance expenditures. The position of the Bank, as a provider of a wide range of resources for the community rather than simply the dispenser of cash grants, is the result of an active campaign to identify and quantify the corporation's social involvement.

Mellon's Community Affairs Division manages the Bank's contributions program. Corporate giving was once administered from the Human Resources Department. In 1981, however, a new and distinct division was created in the Corporate Office to manage corporate community affairs, including grantmaking. During the four years of the Division's existence, the Bank's contributions philosophy has evolved from the more narrowly defined base of cash grants to one that draws from the expertise and facilities of the entire bank. The transition occurred in response to changing conditions in Mellon Bank's communities. At a time when the needs of nonprofit organizations were growing because of government budget cutbacks, heavy industry (a traditional supporter of nonprofit activities) was suffering severe economic upheaval. Nonprofit groups turned to industries such as financial services, which were relatively healthy. Mellon Bank thus found itself challenged to find additional ways, beyond direct contributions, to respond to the increased needs. As a result, the bank has sought out creative alternatives to extend its impact in the community.

Noting the shift in emphasis, the assistant vice president of the Community Affairs Division comments: "We find that we are spending less and less time evaluating grant proposals, and more time actively developing programs that are both directly related to our objectives and reaching a wider range of our constituents than individual grants ever could."

Examples of the type of programs and services originated by the Division include:

- A guide book for nonprofit organizations, *Discover Total Resources*, that describes what to consider and how to tap the full range of resources available within a community—money, people, goods and services.*
- A technical assistance program developed in partnership with the Community Technical Assistance Center that provides mentors to community nonprofit boards and staff members for training in fund-raising techniques.
- A job-training program for dislocated workers in a joint effort with a local community college. The bank provided facilities, equipment and curricula, hired several program graduates, and promoted the placement of other graduates.
- Technical assistance, conferences, and small grants to help nonprofits expand their resource base and heighten consumer awareness.
- A resource center for nonprofit organizations.

A vital component of Mellon Bank's contributions program is what the assistant vice president terms "aggressive communications." Mellon Bank regularly publicizes its contributions activities—both internally via quarterly, monthly and even daily employee publications—and externally, via an extensive mailing list that includes grantees, special interest groups, elected officials, media representatives, other banks, foundation and corporate grantmakers, and professional networks. The Division produces reports, press releases, and a variety of printed materials (such as handbooks for nonprofit organizations) to keep the Bank's social involvement visible both to its own employees and to the community at large. As one step in the effort to extend the reach of the bank's contributions program beyond cash gifts, the staff of the Community Affairs Division attempted to seek out and place a value on other activities within the bank that were benefiting or could benefit nonprofit organizations. The result of that systematic identification has become an internal quarterly "Social Responsibility Expense Report" that is now summarized in the corporation's Annual Community Report.

At Mellon—as in most corporations—many expenditures defined as corporate assistance are not under the control of the contributions manager, nor is the value of such aid always known. The following table illustrates how the Bank's Community Affairs Division staff puts together its Social Responsibility Report.

Accounting system information is tracked directly and can be read from actual reports. Inquiry information is held in some nonsystem form by the original department and is usually obtained by a phone call or memo. Estimates are based on such methods as percentage increases to a previous year's actual value or use of a brief survey and projection from the sample reported.

*Copies of *Discover Total Resources: A Guide for Nonprofits* are available at no charge by writing to Sylvia Clark, Community Affairs Division, Mellon Bank, Room 368, One Mellon Bank Center, Pittsburgh, PA 15258-0001.

Mellon Bank is a banking subsidiary of Mellon Bank Corporation, which in 1985 ranked 11th among the nation's largest bank holding companies.

Mellon Bank Social Responsibility Expense Report

Expenditure	Source Department	Type
Corporate Support		
• Disbursements		
Cash contributions	Finance/Community Affairs	A
Community relations	Finance/All	A-I
Special Events		
Fund raising support	Marketing & Communications	A-I
Other (goodwill ads, tickets, etc.)	Community Affairs	
Public television support	Marketing Communications	I
Employee merit scholarship program	Human Resources	I
Employee activities	Human Resources	I
Junior Achievement group sponsorship		
Other		
Business associations	Finance/All	A
Corporate memberships		
Individual memberships		
• In-Kind Expense		
Equipment, furniture, artwork (fair market value)	Real Estate	A
Public service announcements (fair market value)	Marketing & Communications	I
Computer purchase (cost savings)	Info Mgt & Research	I
Rent subsidy (market rate)	Real Estate	E
Loaned aircraft	Aircraft Division	I
Waived commercial paper fees	Finance	A
Artwork (commissioned and purchased)	Real Estate	I
Loaned Executive Program—United Way	Human Resources	I
Employee Charities Fund administration	Human Resources	I
Volunteer time during working hours	Community Affairs	E
Job Advisory Service Intern (reimbursement)	Human Resources	I
Community College of Allegheny County training program	Human Resources	E
Tuition reimbursement program	Human Resources	I
Blood donor program (administration and staging)	Nurse's Office	I
CPR training program	Nurse's Office	I
Memorial gifts	Finance/All	A
Community Affairs Division management	Community Affairs	A
Other		
Associate Support		
• Employee Charities Fund (payroll deduction)	Human Resources	I
• Gifts to education (e.g., those matched by Mellon)	Community Affairs	A
• Volunteer time outside working hours	Community Affairs	E
• Food Bank collection	Community Affairs	I
• March of Dimes Walk-a-thon	Community Affairs	I
• Donated blood	Nurse's Office	I
• Other	Various	

Key: A = Accounting System; E = Estimate; I = Inquiry

Tracking Corporate Assistance Expenses

Informal Methods—A Manufacturing Company

United Technologies Corporation makes corporate-assistance expenditures from both its headquarters-level corporate contributions program as well as from several decentralized divisions. The staff of the corporate contributions office manages the major portion of the firm's corporate-assistance donations. It also collects information on the independent activities of the outlying divisions.

Most of United Technologies' headquarters-level corporate-assistance expenditures are in the form of promotional support—for example, the printing of brochures, catalogs and advertising—for nonprofit groups that may also receive charitable grants from the company. Such promotional costs are billed directly to United Technologies. For example, the company recently funded an exhibit of photographs from *Life* Magazine that was mounted by the International Center for Photography. United Technologies provided the Center with a charitable grant to design, launch and transport the show; in addition, the company —as is its customary practice—established a separate corporate assistance budget to merchandise the exhibit. This covered the printing of the catalog, the reception for the opening and advertising for the exhibit. Because the corporate contributions office receives the invoices for such services, it has hard, traceable information on the program expenditures.

The corporate assistance expenditures of United Technologies' decentralized divisions are generally in the category of product and property donations. The Carrier Division provides room air conditioning units to nonprofit organizations; the firm's real estate unit may decide to donate a parcel of land; and the Pratt & Whitney Division, the company's major manufacturing unit, often gives away surplus equipment. The divisions make independent decisions about the nature, recipients and timing of these gifts. The manager of corporate contributions has found that the key to accurate and timely information has been to identify and keep in touch with a personal contact in each of the areas likely to make donations. Rather than instituting a formal system, the contributions staff depends on knowing and talking to the people who make such decisions.

An Evolving Formal System—A Service Company

A large service company recently established a community-relations department to consolidate and expand its community activities, including contributions. As part of the creation process, the new department was given the responsibility for developing a corporatewide community relations plan. As a prerequisite, the community-relations staff began a fact-finding effort to ascertain the range and extent of community activities already being carried out. The original intention in conducting the inquiry was to get a programmatic "snapshot"—a one-time look at what was presently being done to meet community needs and, for future planning, what gaps existed in the company's programs.

A community-relations department senior representative directed the study. He relied not only upon information available from the company's accounting system and from informal reports that had been occasionally filed on various community programs, but also developed an "inventory of activities" form to obtain pertinent information in a consistent manner. (A copy of the inventory form is reproduced below.) Staff sent the form to each of the company's operating units as well as to administrative departments at company headquarters.

The response to this request for information far exceeded expectations. Not only were people willing to describe the community-support activities going on in their units, but they were also quite thorough in their reporting. The contributions representative attributes their motivation and cooperation to their desire to avoid future duplication and to focus activities around key programs. Top management support, as evidenced by the creation of the new department, was also a significant help in getting the information. It not only acted as a force behind the request for data, but also gave people a sense of direction.

The success of the information retrieval has prompted the community-relations staff to reconsider its original intention of gathering these data only once. It is now refining the inventory and other reports in order to develop a comprehensive quarterly reporting system. Some of the questions the group is asking as it develops the system, include:

- Are we tracking programs too closely or not closely enough? Will the reporting procedures serve to encourage or discourage community assistance?
- How much detail do we need for our purposes? For example, although individual units may need to keep track of the name and hours of every individual who provided assistance, is a summary sufficient for the community-relations office?
- How shall we categorize various activities to avoid confusion and overlap?
- What policies and procedures need to be developed along with the reporting system?

The following summary describes in detail how the corporate assistance expenditures are currently tracked and valued, and what changes are being considered for improving the data collection.

Cash disbursements to 501(c)(3) organizations (not done through the contributions program)

- Research dollars are disbursed by the company's research and development section. It allocates money for

projects with long-term public benefit. An accounting is simply done from the section's budget at the end of the year.

- The personnel department makes small grants to enhance recruiting efforts or support affirmative-action programs.
- Moneys paid for benefit events by the community-relations department are recorded in the accounting system directly; such expenses at the regional level are usually charged to the contributions budget.

Loan of Company Personnel

- The salary of an employee participating in a loaned-executive program for United Way or other nonprofit organizations is allocated through a budget established to cover the employees' United Way drive.
- The company has release-time programs for employees to provide volunteer services during working hours. The programs have formal processes for selecting the nonprofit agency and the employee. A set number of hours are allocated to the programs and are accounted for within the budget.
- The educational activities department manages a tutoring program, also with a set number of allocated hours. The department monitors and tracks the program.
- A speakers' program (such as public safety presentations to schools) had previously been conducted with no formal tracking, but is now included in the activities inventory.

Donations of products, equipment and property

Departments provide quarterly reports on such donations. These reports are being revised to provide uniformity in reporting with the activities mentioned above.

Facilities and/or service

The extent of these donations is now being confirmed by the activities inventory and will be included as an item in the revised reports.

All of these activities were reported on the inventory and will be included in the quarterly reporting system.

INVENTORY OF ACTIVITIES

EDUCATION	LOCATION	DATE(S)	COMPANY	BENEFICIARIES		FREQUENCY	RESOURCES	REQUIRED	PROGRAM HIGHLIGHTS AND DESCRIPTIONS	
PROGRAMS AND ACTIVITIES	City/ Town		No. of Company Employees	See key below	Organization or Agency	See key below	In-kind materials or labor	Dollar amount $	• Theme • Audience: Age(s), Size • Press Coverage: Type, Name, Date	• Type of Activities • Other Participants -Businesses and community groups
Contact's Name Company Phone #										
Contact's Name Company Phone #										

BENEFICIARIES KEY: (Y) = Youth, (W) = Women, (S) = Seniors, (D) = Disabled, (M) = Minorities, (H) = Handicapped, (DA) = Disadvantaged, (O) = Other

FREQUENCY KEY: (O) = One-time, (D) = Daily, (W) = Weekly, (M) = Monthly, (Q) = Quarterly, (SA) = Semi-Annually, (A) = Annually

DEPARTMENT

Summary of Corporate-Assistance Expenditures—Matched Cases, 1984-1983

Description	Number of Companies Reporting	Sum		Median	
		1984	1983	1984	1983
Cash Disbursements to 501(C) (3) Organizations Not Reported as Charitable Contributions	67	$159,184,242	$ 61,455,430	$ 90,000	$119,000
Loan of Company Personnel	25	17,443,637	18,279,175	138,858	75,000
Donations of Product and Property Not Reported as Charitable Contributions	27	52,578,011	32,733,277	106,000	40,000
Use of Corporate Facilities or Services	29	11,726,634	5,967,710	35,100	20,406
Loans at Below-Market Yields	5	3,987,295	3,861,300	157,000	155,000
Administrative Cost for Contributions Function	79	36,373,702	26,387,340	113,000	100,000
Total	119	$281,293,521	$148,684,232	$228,451	$220,611

Return. In order to obtain a more comprehensive picture of corporate social investment, in 1982 The Conference Board began collecting data on "corporate assistance activities"—expenditures that do not qualify as "charitable" deductions according to federal tax regulations, but that nevertheless support social programs. These are usually reported as business-expense deductions by corporations.

Corporate-assistance practices include the loan of company personnel to nonprofit organizations for management or technical assistance. They also include cash or product and property donations to nonprofit groups that are defined as business expenses rather than charitable deductions, as well as the use of corporate facilities (such as office or meeting space) or of services (such as printing or computer processing) by nonprofit groups. Loans to these organizations at less-than-market rates are also considered corporate-assistance expenditures. With the counsel of corporate-contributions practitioners, The Conference Board developed a general description of corporate-assistance expenditures, defining them as "business-expense disbursements, grants or other items that are given to assist social, charitable or other groups to promote the well-being of our society."

The "nontraditional" nature of corporate-assistance programs has meant that many companies do not have a formal way to monitor them. Many of these activities involve noncash support via programs that are most often not managed by the corporate-contributions staff. Accurate and timely information on the programs may not be readily available. As a result, many of the companies reporting corporate-assistance data in the Annual Survey have provided estimates rather than actual expenditures. The tables and conclusions based on these data are, therefore, rough. They do reflect some general trends, however. The responses to the 1984 survey—the third year of data collection—indicate two signs of change: (1) a recognition by corporate-contributions executives that corporate-assistance expenditures are part of a company's contributions program; and (2) a growing refinement of techniques for identifying and quantifying corporate-assistance expenditures. (See boxes on pages 5-7 for specific procedures some companies have established for monitoring and tracking this type of support.)

In 1984, nearly all measures of corporate-assistance activity were up—many very markedly. The increases may reflect not only increased activity, but also better tracking by the companies reporting:

- Among the matched sample of 315 companies responding in 1983 and 1984, 119 reported corporate-assistance expenditures in both years. For these companies, the total dollar value of corporate-assistance expenditures increased by 89 percent from $149 million to $281 million, and the median expenditure increased 3 percent from $221,000 to $228,000. (See table above)
- Of the 422 companies that participated in the 1984 annual survey, 85 percent (358) indicated that they had made at least one category of corporate-assistance expenditure—compared to 42 percent of all respondents in 1983.
- Of the 358 firms reporting that they had programs in place, 259 were able to supply a dollar value for their programs. Total corporate-assistance expenditures reported by these companies were $296 million, a 76-percent increase over the dollars reported in 1983.
- The median corporate assistance-expenditure rose to $128,000, compared to $104,000 in 1983.
- Expenditures of over $1 million were reported by 46 companies in 1984, up from 34 companies in 1983.
- The largest corporate-assistance expenditure reported in 1984 was $73.8 million—more than three times as large as the 1983 maximum.
- The total corporate-assistance expenditures reported in 1984 represent 28 percent of the charitable contributions reported by the same companies, compared to 23 percent in 1983.
- The median ratio of corporate assistance, as a percen-

Corporate Assistance—Cash Disbursements to 501(c)(3) Organizations

Category of Disbursement	Number of Companies	Total Dollar Value ($ Thousands)	Percent of Total Cash Disbursements	Percent of Total Corporate Assistance	Median Dollar Value
"Basic research" grants	35	$103,699	63%	39%	$250,000
Other college grants	21	3,229	2	1	31,425
Public TV and radio	42	4,173	3	2	9,993
Benefit events	97	8,727	5	3	29,988
Other grants	125	39,159	24	15	40,006
Unspecified	1	6,471	4	2	—
Total [a]	168	$165,459	100%	56%	$ 70,910

[a]Details may not add to totals due to rounding.

tage of total charitable contributions, was 10.3 percent, down slightly from the median of 11.6 percent in 1983.

More than half the corporate-assistance expenditures reported in 1984 were in the form of cash disbursements to 501(c)(3) organizations. Cash expenditures are easiest to track, even when they are not under the control of the contributions function. A breakdown of cash donations appears in the table above. Nearly two-thirds of these payments — $104 million—went to colleges and universities as grants for basic research projects. Such grants are usually part of a company's research-and-development budget. Corporate-assistance grants nearly doubled the amount of research money made available to colleges and universities from corporations participating in the survey. Total charitable grants to higher education for special project and research grants, which come out of the contributions budget, amounted to $112 million.

The direct costs of administering the contributions function are considered corporate-assistance expenditures — costs such as salaries and benefits, travel expenses, professional services (such as portfolio management, audit, and legal consultants), computer services, and so on. In 1984, 178 companies provided administrative costs, with a median of $84,000 — up from $69,000 in 1983. The median value for administrative costs expressed as a share of total contributions was almost 5 percent (table below) — but the range of values extends from .01 percent to 54 percent, a pattern noted in 1983 data as well.

The Outlook

Expectations for growth in corporate contributions budgets are down among participants in the Annual Survey. They anticipate a median increase of about 6 percent for their 1985 budgets, (see below) compared to the nearly 8 percent growth they predicted for 1984. The median dollar value for 1985 charitable giving is estimated at $1 million. Annual Survey participants underestimated actual growth for both 1983 and 1984. Therefore, their assessment of budget increases for 1985 may also be slightly conservative.

Administrative Cost as a Percent of Total Contributions, 1984

Budget Size	Number of Companies	Administrative Cost as a Percent of Contributions Budget (Median)
Under $500,000	32	5.1%
$500,000—$1 million	32	5.6
$1 million—$5 million	75	4.7
Over $5 million	39	4.7
Total	178	4.9%

1984 Expenditures	Number of Companies	Median Percent Increase in 1984 Budget
Under $500,000	120	5.9% [a]
$500,000—$1 million	63	6.2 [a]
$1 million—$5 million	122	5.9 [a]
$5 million and over	61	5.0 [a]
Total	366	5.6 [a]

[a]Median for each group.

Chapter 2

Differences in Contributions Budgets: The Influence of Company Size, Industry and Region

IN RECENT YEARS, corporate contributions professionals have been debating the concept of corporate contributions as a social investment—one to be managed and measured as wisely and carefully as any other company investment. The gains in 1984 in companies' noncash gifts and corporate assistance expenditures are examples of active management and creativity on the part of contributions executives. Conference Board studies, as well as informal conversations with executives and discussions at workshops and meetings, indicate a willingness on the part of companies to take a leading, rather than a reactive, role in setting a contributions agenda.[1]

Through its Annual Survey of Corporate Contributions, The Conference Board continues to observe the practices that are the result of companies' contributions objectives—how much activity there is; what is its relationship to the company's own and the nation's economic condition; what characteristics—industry, company size, geographic location—influence the decisions made.

A total of 422 companies reported 1984 data to The Conference Board for this Annual Survey. In sum, they donated $1.5 billion in 1984—39 percent of the $3.8 billion estimated for all U.S. corporations.

Foundation Giving

Of the 422 companies providing data on 1984 charitable giving, 243 (58 percent of respondents) reported that they have corporate foundations through which they disburse at least part of their contributions; 230 of those foundations made donations in 1984, most (208) in conjunction with a direct company-contributions program. In 22 cases, however, the company had no direct-giving program at all in 1984: All donations were made through the foundation.

The median dollar value of contributions made by foundations was $786,000 in 1984, up from $737,000 in 1983; in comparison, the median value of contributions made directly by the corporation in 1984 was $500,000.

Foundation giving represented 39 percent of all corporate charitable dollars reported for 1984. Since 1980, when grants made by foundations accounted for 43 percent, the foundation portion of total corporate contributions has been steadily, albeit slowly, shrinking.

In 1984, 41 percent of the foundations in the study—as compared to 31 percent in 1983—received, from their parent corporations, grants equal to or more than they paid out. For the majority of foundations—59 percent—the funds coming in continued to be less than those being disbursed. In aggregate dollars, corporate foundations gave out $7 million more than they took in, compared to $117 million more in 1983. As a result, the percentage by which foundation payouts exceeded pay-ins decreased from 27 percent in 1983 to just over 1 percent in 1984 (Tables 4 and 5). It has been a pattern for corporations to build up their foundation reserves in years when profits are good. Total grants to company foundations increased by 29 percent in 1984. However, most of the large influx of cash was due to the establishment of one major foundation, rather than to a widespread distribution of funds. The majority of foundations continued to dip into their reserves in order to maintain giving levels.

Eleven new foundations were established by corporations participating in the 1984 survey—nine in 1984 and two in the first half of 1985. Most of these were formed by companies in the service sector, particularly utilities and transportation.

Industry Patterns

Historically, companies in manufacturing and nonmanufacturing industries have had different contributions

[1] Examples of corporate initiatives in identifying and meeting human needs can be found in Kathryn Troy, *Meeting Human Needs: Corporate Programs and Partnerships*, The Conference Board, Report No. 881, 1986, and in Ronald Berenbeim, *Company Programs to Ease the Impact of Shutdowns*, The Conference Board, Report No. 878, 1986.

Terms and Concepts Used in This Report

Two major formats for reporting contributions are used throughout this report. The first is a ratio, with contributions divided by such characteristics as pretax income and number of employees. The second is a percentage distribution, with contributions dollars apportioned among major beneficiary groups such as health and human services, education, culture and art, civic and community. In order to interpret these data correctly, it is important to understand the following:

Worldwide and "U.S.-Only" Data

Respondents to the questionnaire were asked to provide both worldwide and "U.S.-only" data on sales, assets, income before taxes, and number of employees. The worldwide data are the figures reported by corporations in their consolidated financial statements. The "U.S.-only" financial data reflect sales, assets and pretax income derived solely from U.S. operations. The employee-size data reflect only those workers employed in the United States. For those companies that are not multinational (about 42 percent of the sample), "worldwide" and "U.S.-only" data are identical.

While the worldwide data are consistent with tabulated statistics on the corporate sector as reported by various U.S. government agencies, it should be noted that there are no comparable "U.S.-only" figures. U.S. data have customarily been included in this series of Conference Board reports, however, in order to facilitate comparison with the contributions figures, which reflect giving only to domestic or U.S.-based beneficiaries. (Overseas giving is discussed in the box on page 17.)

Contributions

Corporate contributions and gifts reported to the IRS normally include gifts of property as well as gifts of cash, and the survey questionnaire specifically asked respondents to include the dollar value of gifts of property reported as contributions on the company's income tax return. However, there are two major differences between the contributions figures derived from Internal Revenue Service (IRS) sources and those reported in this study. While both sets of figures include direct giving by corporations, the first difference lies in the treatment of dollars going *into* and *out of* corporate foundations within a given year.

The IRS figures reflect dollars given by a corporation to its foundation, while the survey figures reflect dollars donated by corporate foundations to eligible beneficiaries. This is in keeping with study objectives to measure the flow of dollars actually reaching beneficiaries in any calendar year. Dollars given to the foundation are not necessarily expended within the same year. (See page 10.)

The second major difference between the IRS and the survey figures is the fact that the IRS data reflect the total universe of approximately two million corporations that file tax returns, while the survey data are compiled from a sample of these firms that is weighted toward larger companies.

Corporate Assistance

Corporate-assistance expenditures are six categories of items that are given to assist social, charitable or other groups to promote the well-being of society, but are *not* taken as a charitable deduction by corporations. These include cash grants given to tax-exempt, 501 (c) (3) organizations that are not reported as contributions; loans of company personnel; donations of products, equipment and property charged to business expense; loans, deposits and investments for social purposes at below-market rates of return; loans of company facilities and services at no charge or below cost; and the direct costs the company incurs in administering the contributions function.

Corporate Social Expenditure

The sum of charitable contributions and corporate-assistance expenditures, appears only in Table 8B. It represents an attempt to estimate a total for social involvement by major corporations.

Ratios

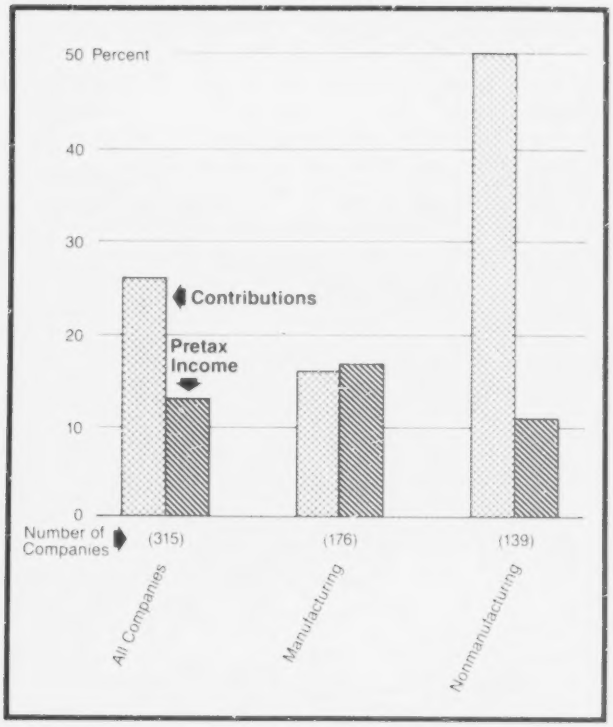
It is common practice in the contributions field to speak both of the 5-percent limit on giving, and of setting a "5-percent" target. Since 1936, the Internal Revenue Code has allowed corporations to deduct contributions to charitable organizations up to a maximum of 5 percent of the corporation's *taxable* income with a five-year carry forward. Under the Economic Recovery Tax Act of 1981, this limit was raised to 10 percent. Because taxable income is a closely held figure, it is not possible to collect it from corporations for use in this report. Instead, the ratio is calculated on pretax income.

Major Categories of Organizations

The problem of classifying and defining the five major areas of corporate support and their subcategories is a continuing one. Classification is made on the basis of the major program objective or organizational goal of the *donee* group. The five major categories of organization used in this survey—health and human services, education, culture and the arts, civic and community, and "other"—include all grant formats: matching gifts, operating support, program support, and capital support. (For more detail on categories, see box on pages 18-19.)

Chart 2:

Percent Change in Contributions and Worldwide Pretax Income, 1983 and 1984*



* This chart provides domestic contributions in relation to consolidated (worldwide) profits for companies participating in both survey years. The number of matched companies supplying domestic profit data is too small to derive meaningful patterns.

practices—particularly in the size of budgets and ratios of contributions to pretax income. In 1984, the differences between the experiences of the two sectors were especially distinct.

Among the matched sample of 315 companies that participated in both 1983 and 1984, 176 manufacturing companies achieved a growth rate of over 17 percent in worldwide pretax profits and matched that growth in contributions with increases of over 16 percent in their total 1984 charitable giving. The worldwide pretax income of 139 service companies grew more slowly. Contributions expenditures by these companies, however, jumped much more dramatically. (See Chart 2.) Part of the exceptional rise was due to a major, one-time gift of property; but even adjusting for this, total contributions by nonmanufacturers grew well in excess of their profits.

Charitable Giving

Total dollars contributed by manufacturing companies have consistently represented approximately 70 percent of corporate charitable giving reported to The Conference Board, and continued to do so in 1984. The median contributions budget for manufacturers was over twice the size of nonmanufacturers'—$1,470,000 compared to $679,000. Among the matched sample of companies, the median contributions expenditure for manufacturers increased 40 percent—from $1.3 million in 1983 to $1.8 million in 1984; the median level of contributions for service companies grew 21 percent, from $660,000 to $802,000.

For all companies reporting in 1984, the largest increases in median budgets—25 percent or more—occurred in pharmaceuticals; fabricated metal; stone, clay and glass products; printing and publishing; transportation equipment; retail and wholesale trade; and food, beverage and tobacco. Medians were down slightly in chemicals, paper, banking, insurance and utilities. Companies in the telecommunications industry, however, reported much lower charitable giving than previously, and the median budget for that industry was down by nearly 25 percent. Changes in contributions programs in telecommunications companies are occurring as an aftermath of the 1984 divestiture of American Telephone and Telegraph, so it is difficult to make a direct comparison with previous years' data.

The median ratio of contributions to U.S. pretax income increased in several manufacturing industries: textiles and apparel (from 1.81 to 2.49); food, beverage and tobacco (from .94 to 1.46); fabricated metals (from 1.09 to 1.35); petroleum and gas (from 1.50 to 1.70); pharmaceuticals (from 1.21 to 1.40); and transportation equipment (from 1.05 to 1.10). No increases occurred in the median ratios for service companies. The median ratio was down for most nonmanufacturers, with the largest decreases in retail and wholesale trade (1.30 to .81), and insurance (1.77 to 1.29). No major changes have occurred in the median ratios for service companies in the last five years, except for the insurance industry, where the median ratio of contributions to U.S. pretax income nearly doubled from .67 to 1.29 between 1980 and 1984. Several manufacturing industries experienced significant changes in the same time period. The median ratio for petroleum and gas companies increased sixfold; for textiles and apparel it doubled; for food, beverage and tobacco it increased 1.8 times; and for nonelectrical machinery it increased 1.5 times.

Certain industries have long been associated with high contributions-to-income ratios. Banks and insurance companies, more than any other industry represented in the survey, had ratios of over 2 percent of pretax domestic income. Ratios of more than 2 percent were also found in over 40 percent of textile and apparel companies, petroleum and gas companies, and in more than 25 percent of paper, pharmaceutical, and food, beverage and tobacco companies.

Corporate Assistance

Both manufacturing companies and nonmanufacturing companies reported substantial growth in total corporate-assistance activities in 1984. Manufacturers increased total expenditures by 75 percent (to $220 million), with a 6-percent increase in the median value (to $172,000). Leading industry contributions included chemicals ($91 million), electrical machinery and equipment ($63 million), and petroleum and gas ($30 million). Both petroleum and gas companies and chemical companies had median corporate-assistance budgets of over half a million dollars. Corporate-assistance

activities represented a sizable proportion of corporate social investment among four manufacturing industries. The median of corporate-assistance expenditures as a percentage of charitable contributions was over 10 percent for all respondents, but much higher for textiles and apparel (43 percent), chemicals (19 percent), fabricated metals (16 percent), and pharmaceuticals (14 percent).

Nonmanufacturers reported a 77-percent increase in total corporate-assistance expenditures ($76 million) and a 40-percent increase in the median expenditure ($103,000). Utilities ($30 million), insurance companies ($17 million), and banks ($17 million) account for the major share of corporate-assistance programs supported by service companies. For nonmanufacturing companies as a group, corporate-assistance activities represent a larger portion of their total social investment than for manufacturers — a median of nearly 14 percent of total charitable contributions. The highest medians occur in banking (19 percent), telecommunications (15 percent), and insurance (15 percent).

Companies with Losses in 1984

Companies with income losses are not included in the tables that use contributions-to-income ratios. Twenty-four participants (half of them in the insurance industry) had worldwide income losses in 1984. The other twelve were mainly manufacturing companies, particularly in the primary metals, nonelectrical machinery, and transportation equipment industries.

Despite their losses, these companies reported total contributions of $34.7 million—$18.3 million from manufacturing companies and $16.4 from the insurance companies and a bank. The median expenditure was $719,000, compared to $499,000 for companies reporting losses in 1983. Eleven companies made grants in excess of $1 million, including the six companies experiencing losses of over $100 million.

Major Donors

Three-quarters of all charitable contributions reported by the 422 participants in the 1984 survey—nearly $1.1 billion—was donated by the top 75 contributors (Table 8A). For the last three years, the 75 leaders have been accounting for an increasing proportion of the total. The company in the top-ranking position gave $83.5 million in 1984; $63.4 million in 1983; and $38.2 million in 1980. The median was $8.16 million, down slightly from $8.20 million in 1983. Thirty-two companies had contributions expenditures of over $10 million, compared to twenty-eight in 1983 and sixteen in 1980.

The 75 top donors led not only in total dollars contributed, but also in the ratio of contributions to pretax income. The median ratios for the top 75 were 1.31 percent of worldwide and 1.99 percent of U.S. pretax income—compared to medians of .85 percent of worldwide and 1.03 percent of U.S. for the entire sample. The magnitude of the change in the increase in ratios is illustrated by comparing 1984 data with those of five years earlier. Of the 73 largest donors that supplied worldwide income data, 20 had contributions ratios above 2 percent and 45 were above 1 percent of worldwide pretax income. In 1980, 5 of the top companies were above 2 percent, and 17 were above 1 percent of worldwide pretax income. Of the 60 companies in Table 8A providing U.S. pretax income, half had ratios above 2 percent, compared to 5 in 1980; 50 had ratios above 1 percent, compared to 12 in 1980.

The recognition and measurement of corporate-assistance expenditures as part of a corporation's total social investment are growing. Table 8B ranks companies according to a measure, termed "corporate social expenditure," that is the sum of charitable contributions and related corporate-assistance expenditures. A similar measure is used by most "Two Percent" and "Five Percent" clubs as the basis for calculating the percentage of pretax income their members pledge to donate.[2] The top 75 companies, as defined by total corporate social expenditure, contributed a total of $1.3 billion—76 percent of the total social expenditures made by all survey participants. The median amount contributed was $10.2 million, a 13 percent increase over the 1983 median. For the 60 companies in Table 8B supplying U.S. income data, the median ratio of social expenditure to pretax income was 2.1 percent, compared to 1.46 percent in 1983.

Although interest in and information on corporate-assistance expenditures are increasing, most of the figures remain estimates. Tables based on these numbers, such as 8B, provide only approximations of the size of social expenditures.

1984 Ratios: Quartiles for Key Groups

Many contributions executives depend on ratios of contributions as a percent of pretax income as a managment tool in planning their companies' giving programs. Comparisons to other companies in the same income, asset, sales, employee, program size or industry category are useful in providing benchmarks for assessing a company's contributions level and setting targets. The tables on pages 34 - 37 present the 25th, 50th (median) and 75th percentiles for contributions-to-pretax-income ratios for survey respondents grouped by various size and industry categories. The use of quartiles provides information on leadership, middle range, and lagging positions within each category.

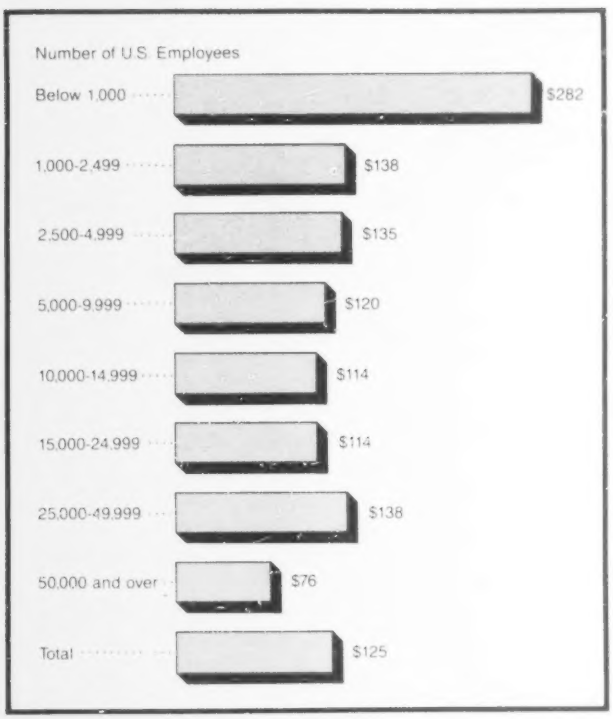
Ratios for companies grouped by the size of the contributions program appear in Tables 9A and 9B. In earlier surveys, companies with larger budgets tended to have higher ratios of contributions to pretax income, and that tendency remains generally apparent in 1984. Half of the companies with programs of $5 million or more reported ratios of contributions to U.S. pretax income of nearly 2 percent or higher.

Based on both domestic and worldwide pretax income, the ratios falling at most of the quartile ranks for companies giving away $1 million or more increased between 1983 and 1984;

[2]These clubs are generally regionally organized groups of companies that pledge to contribute a fixed share of pretax income to charitable causes. Most clubs use a combination of charitable contributions and business expense items as the basis for membership.

Chart 3 **Contributions per U.S. Employee, 1984**

Medians



but for companies with programs of less than $1 million, nearly all quartile levels had decreased. Since 1981, when contributions ratios grouped by program size were first introduced in the annual survey, the ratios at each quartile for smaller programs (under $1 million) have remained basically unchanged. During the same time period, the ratios for the larger programs have increased between 30 and 60 percent at all quartile levels except one.

Tables 10A and 10B present ratios grouped by the size of pretax income. In general, the higher the income, the lower the ratio of contributions to that income. For example, half of the companies with worldwide pretax income in the range of $5 to $9.9 million gave at a rate of nearly 3 percent or more of worldwide pretax income income, compared to a median of .72 percent for companies earning over $1 billion in pretax income. There was no discernible pattern in the changes in median ratios within each category between 1983 and 1984. Compared to 1980 data, however, median ratios based on both domestic and worldwide income in 1984 were nearly double for both the largest income category ($1 billion and over) and the second-smallest ($5 to $9.9 million). Not enough cases were available in 1984 to analyze the smallest income category. The medians in all other size categories also increased—but not as markedly — during that five-year period.

The tables based on size of assets (12 A and B) indicate no consistent relationships between asset size and contributions ratio. This has been true in other years. In 1982 and 1983, for example, companies in the smallest asset categories (below $200 million) had the highest median contributions ratios; in 1984, however, their median ratios were among the lowest. In 1984, as in previous years, there was no progressive increase or decrease in the median ratios as asset size increased. The medians move up and down with no apparent pattern. On the whole, in 1984, quartiles for respondents grouped by asset size shifted downward, with the exception of two of the largest (but not consecutive) asset categories ($4 to $4.9 billion and $10 billion and over).

Employee Size and Contributions

Dollars-per-employee is another useful measure of contributions activity. Companies making grants to organizations in localities where they have facilities quite often will make support decisions on the basis of the proportion of their personnel staffing a particular location. The smallest companies, those with fewer than 1,000 employees, give the most dollars per employee—a median of $282 in 1984. (See Chart 3.) In contrast, the largest companies (employing 50,000 or more people) gave a median of $76 per employee in 1984. Between these two extremes, however, there is not a steady decrease in dollars per person as the number of employees climbs. The median for all companies was $125 per employee, an increase of 8 percent over 1983, and a 70-percent increase over the 1980 median of $73.

Regional Practices

A number of factors influence corporate contributions executives in setting program goals and emphases—corporate objectives and performance, community needs, program history and patterns of giving among peer companies. Recently, executives have emphasized in informal discussions that—in addition to industry and company size—a regional outlook is vital to their overall decision making. As a result, The Conference Board has introduced an analysis of contributions from a regional perspective, grouping companies according to their headquarters location. (These regional data reflect the consolidated figures reported to The Conference Board by the headquarters-level contributions officer. They represent the source of the decision making regarding the funds, but not necessarily the funds' final destination. For a breakdown of contributions according to the geographic location of the donee organizations in relation to the company—that is, national, headquarters community or local communities other than headquarters, see the discussion on page 16.) Striking differences emerge among regions in both the magnitude of contributions and the priorities for their disbursement. (See the table on page 15.)

Companies headquartered in the Mid-Atlantic region (New York and New Jersey) led in both the aggregate dollars reported and the median size of annual budgets. Sixty companies reported a total of $475 million—13 percent of respondents providing 33 percent of the contributions reported by all companies in the survey. The median contributions level for these

Distribution of Corporate Contributions by Headquarters Region, 1984[a]

Region	Number of Companies	Contributions ($ millions)	Health and Human Services	Education	Culture and Art	Civic and Community	Other
New England (Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut)	43	$ 115.4	28.5%	42.9%	13.4%	12.6%	2.5%
Mid-Atlantic (New York, New Jersey)	60	475.1	22.6	42.0	11.0	21.3	3.2
Industrial Heartland (Pennsylvania, Ohio, Michigan, Indiana, Illinois, Wisconsin)	132	388.4	30.7	38.3	7.0	18.0	6.0
Southeast (Delaware, Maryland, Virginia, West Virginia, Kentucky, Tennessee, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi)	67	121.4	27.2	36.6	8.3	24.1	3.8
Breadbasket (Minnesota, Iowa, Missouri, Kansas, Nebraska, South Dakota, North Dakota)	29	95.6	31.3	34.3	16.9	13.5	4.0
Southwest (Arkansas, Louisiana, Texas, Oklahoma)	32	74.5	21.6	41.9	7.8	25.7	3.0
Mountain States (Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Idaho)	10	5.2	11.7	22.4	10.7	20.4	1.7
Pacific (Washington, Oregon, California, (Alaska, Hawaii)	42	168.9	35.1	32.1	16.2	13.9	2.7
Total	415	$1,444.3	27.7%	38.9%	10.7%	18.8%	3.9%

[a]Total for a region may not add to 100 percent due to rounding.

60 companies was $1.9 million, compared to a median of $918,000 for all companies in the survey.

Leadership in the ratio of contributions as a percent of U.S. pretax income came from the Breadbasket states. The median ratio of 1.40 percent among the 29 companies participating from that region was notably higher than both the overall national median of 1.03 percent and the next-highest regional median, also 1.03 percent, among companies in the Southeast.

Corporate givers in most regions donated the greatest proportion of their charitable contributions to educational institutions, with companies in New England, the Mid-Atlantic, and the Southwest above the overall national figure of 39 percent of total contributions going to education. The emphasis on education in these three regions can be attributed to the concentration of certain industries there—particularly high-technology and petroleum and gas companies, that have traditionally placed a very high priority on gifts to education. By comparison, companies in the West—in the Mountain and Pacific regions—gave the largest share of their contributions dollar to health and human services (45 and 35 percent respectively, compared to an overall figure of 28 percent).

Some categories of beneficiaries attracted a greater share of charitable dollars from companies in a particular region than from those elsewhere. For example, companies headquartered in the Breadbasket states contributed nearly 17 percent of their budgets, and Pacific region corporations 16 percent, to culture and arts activities, compared to about 11 percent overall. A quarter of the contributions dollars in the Southeast and the Southwest went to civic and community organizations, in contrast to about 19 percent across the country. The perceptible regional differences in charitable priorities indicate that corporate-contributions executives are listening to their neighbors as well as to their industry peers in making funding decisions.[1]

[1]Corporate responses to regional concerns are discussed in two other studies. See Kathryn Troy, *Studying and Addressing Community Needs*, The Conference Board, Report No. 866, 1985; and Kathryn Troy, *Meeting Human Needs: Corporate Programs and Partnerships*, The Conference Board, Report No. 881, 1986.

Geographic Distribution of Contributions

	Foundation Programs		Direct Giving Programs		Total	
	1978	1984	1978	1984	1978	1984
National programs	31%	39%	33%	44%	32%	42%
Headquarters community	34	31	28	22	30	26
Local communities other than headquarters	35	30	39	34	38	32

Geographic Distribution of Contributions

For the first time since 1978, The Conference Board has collected information on the geographic distribution of contributions. Companies were asked to distinguish between contributions to three different location categories:

(1) National programs and institutions were characterized as those with broad focus, such as the American Red Cross and the National Urban League, receiving substantial support from outside their geographic regions.

Local institutions were defined as primarily serving the needs of more narrowly defined populations, and were subdivided into two groups:

(2) Headquarters community organizations were those in the *corporation's* headquarters area.

(3) Programs in local communities, other than headquarters, were those in regions in which the corporation has a facility.

In categorizing a gift as national or local, participants were advised to consider their objective in making the donation: For example, was a gift to an educational program to benefit a specific city in which the company had a presence or to support a national educational goal?

The impetus for reexamining the distribution of charitable giving between national and local activities came from two sources: (1) anecdotal comments from contributions executives in recent years that have suggested a shift in corporate objectives toward more local community giving in order to concentrate funds and thus make a noticeable impact on a particular issue; and (2) concerns about whether corporations would respond to cutbacks in federal funding for social welfare and community service agencies that were often local-level organizations.

The expectation was that corporate giving would have moved toward more local contributions since the data were last collected in 1978. In fact, the opposite occurred. (See the table above.)

Although local programs and organizations still receive the major share of both corporate foundation and direct charitable contributions, that proportion has shrunk since 1978 from 68 to 58 percent of all contributions. One extraordinarily large gift of property to a national ecological organization in 1984 has inflated the proportion to national programs; nevertheless, it does not account for the entire growth of the category. When 1984 figures are adjusted to remove the effect of the one-time-only property gift, they still show a pronounced shift toward national and away from local donees (38 percent to national; 27 percent to headquarters local; and 35 percent to other local groups).

Overseas Giving

Nearly one-third of the companies participating in the 1984 survey made additional charitable contributions overseas. A total of 131 out of 422 respondents indicate that their companies made charitable donations outside the United States. Of this total, 97 that supplied dollar amounts reported a total of $95.8 million in foreign giving, an increase of 20 percent over 1983. The median overseas contribution was $96,000.

Companies in the electrical machinery and equipment, petroleum and gas, and pharmaceuticals industries are the major donors overseas, with 25 companies contributing nearly $81 million. A large number of companies in the chemicals; food, beverage and tobacco; paper; and insurance industries are also involved in making donations outside the U.S., but with much smaller programs. Eleven companies—all manufacturers—reported contributions of more than $1 million, including one gift of over $43 million. For a handful of companies, overseas contributions form a sizable addition to their U.S. philanthropic programs—another 25 percent or more. The median ratio of overseas to U.S. contributions, however, was about 3 percent. In the aggregate, the overseas giving reported by the 97 companies amounted to 11 percent of their U.S. contributions.

Over 65 percent of overseas contributions go to countries in which the donor firm has operations. Approximately two-thirds of the companies reporting overseas giving were able to provide detailed breakdowns on where the money went. Although the number responding was too small to make generalizations about the magnitude of giving by U.S. corporations in different parts of the world, the table below illustrates the relative emphasis placed on each region.

Over 40 percent of the companies making decisions about overseas contributions do so as the result of input from both corporate headquarters and regional or country-level management. Decisions are made independently at the country level by 26 percent of respondents, and at corporate headquarters alone by 23 percent. The remaining 10 percent of participants reported that foreign giving is managed at the regional level. Contributions programs that are managed overseas are controlled overwhelmingly—93 percent—by general-management executives, rather than by contributions professionals. Of the rest, half are jointly managed by a general manager and a contributions manager; the remainder are directed by a contributions executive alone.

Overseas Contributions by Region, 1984

Region	*Number of Companies*	*Total Dollars Contributed to Region*	*Percent of Overseas Contributions*	*Percent of Total Contributions in U.S.*
Africa	21	$ 6,853,934	9.7%	1.1%
Asia and the Pacific	27	16,614,243	23.5	2.7
Canada	50	11,394,018	16.1	1.9
Europe	36	26,351,613	37.3	4.3
Latin America	36	7,142,933	10.1	1.2
Middle East	13	2,384,044	3.4	0.4
Total	62	$70,740,785	100.0%[a]	11.6%

[a]Details do not add to 100 percent due to rounding.

Chapter 3

Continuing Trends in Corporate Giving Agendas

CHANGES IN CORPORATE-CONTRIBUTIONS practices generally occur gradually—as shifts in emphases filter through the layers of influence and decision making that affect corporate grantmaking. Differences from one year to the next may be slight, but patterns of change emerge over a period of several years. Data from the 1984 Annual Survey have confirmed two major trends that have been shaping priorities in corporate-contributions budgets in recent years—a significant shift toward civic and community beneficiaries and a diminishing emphasis on health and human services.

(For descriptions and examples of the kinds of beneficiary organizations in each category, see the accompanying box.)

In 1984, corporate contributions to civic and community activities accounted for nearly 19 percent of all donations, continuing a movement of funds into this category in recent years. (See Chart 4.) By 1983, giving to civic and community organizations had jumped to almost 15 percent following several years at a consistent 12 percent of total contributions. The further sharp increase in 1984 may be signalling an acceleration of the change in corporate priorities toward organizations and causes concerned with public-policy research, community improvement, justice and law, and environment and ecology. However, part of the substantial rise in this category was the result of an extraordinary gift of property to an environmental group. Because of the nature of the gift, it will probably not be repeated, and thus does

The Five Major Categories of Beneficiaries

Health and Human Services

Includes support for national health organizations (such as American Cancer Society, Salk Institute, National Homecaring Council, Memorial Sloan-Kettering Cancer Center); national human-services organizations (such as American Red Cross, National Council on Aging, National Committee for Prevention of Child Abuse, Planned Parenthood of America); national youth organizations, (such as Boys Clubs of America); federated drives such as the United Way; support for hospitals; local youth organizations (such as Boys Clubs, Boy and Girl Scouts, YMCA); and other local health and human-service agencies. Among other things, such organizations are concerned with safety, recreation, family planning, drug abuse, and disaster relief.

Education

Includes support for institutions of higher education, precollege educational institutions, state and local educational fund-raising groups, economic education groups, and education-related organizations. Program support for research projects funded from the contributions budget is included; however, support of contractual university research is generally excluded.

Educational programs such as employee tuition-refund plans are excluded when funded out of the personnel, public relations, or other expense budgets.

Culture and the Arts

Includes visual and performing arts organizations, libraries, museums, cultural centers, arts funds or councils, and the like. Includes support for public radio and television if funded from the contributions budget. Excludes any support funded from expense budgets.

Civic and Community

Includes support for national organizations in public-policy research (such as AEI, Brookings, CED); national community improvement (such as Neighborhood Housing Services, Opportunities Industrialization Centers, Local Initiatives Support Corporation, National Urban League, Center for Community Change); national environment and ecology (such as National Wildlife Fund, National Conservation Foundation, Sierra Club); national justice and law organizations (such as Institute for Civil Justice, National Council on Crime and Delinquency, Legal Defense and Education Funds: NOW, MALDEF, Mountain States); other national organizations (such as Independent Sector, National Executive Service Corps, Population Resource Center); municipal or statewide improvement (such as Governors' Task Forces, Planning Associations, Economic Development Council of NYC); local community improvement organizations (such as neighborhood or community-based groups, housing programs, economic development and employment such as PIC's, Job Training Programs); legal systems and services (such as Legal Aid Societies); local environment and ecology (such as zoos, parks, conservation activities); and other local civic and community organizations. Includes local projects such as transportation, housing, law and order, fire prevention, grants to local and state governments, and support of study groups to resolve social problems.

Other

Includes support for religious activities, U.S. groups whose principal objective is aid in other countries, (such as CARE, IESC, Council on Foreign Relations), and charitable support for special sports or patriotic events (such as Olympics, Statue of Liberty).

not reflect a general trend of acceleration. However, adjusting for the distorting effect of this donation, contributions to the category still exceeded 15 percent.

For the second trend: The proportion of corporate giving set aside for health and human services organizations has been steadily and continuously decreasing at a rate of 1 to 2 percent per year for the last ten years. (See Chart 5.) In 1984, corporate contributions to health and human services represented 28 percent of total giving, compared to 41 percent in 1975.

During most of the period covered in Chart 5, gradual increases were occurring in two other categories, as well as in

Chart 4: **Distribution of the Contributions Dollar, 1983 and 1984**

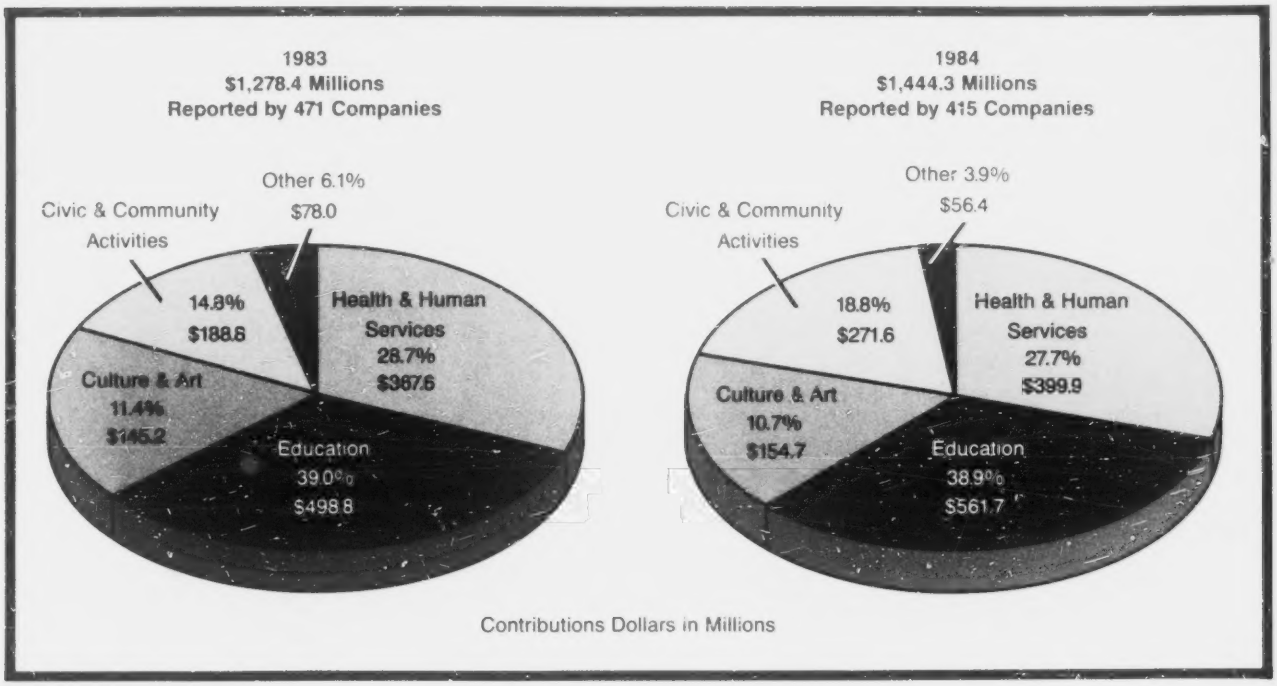
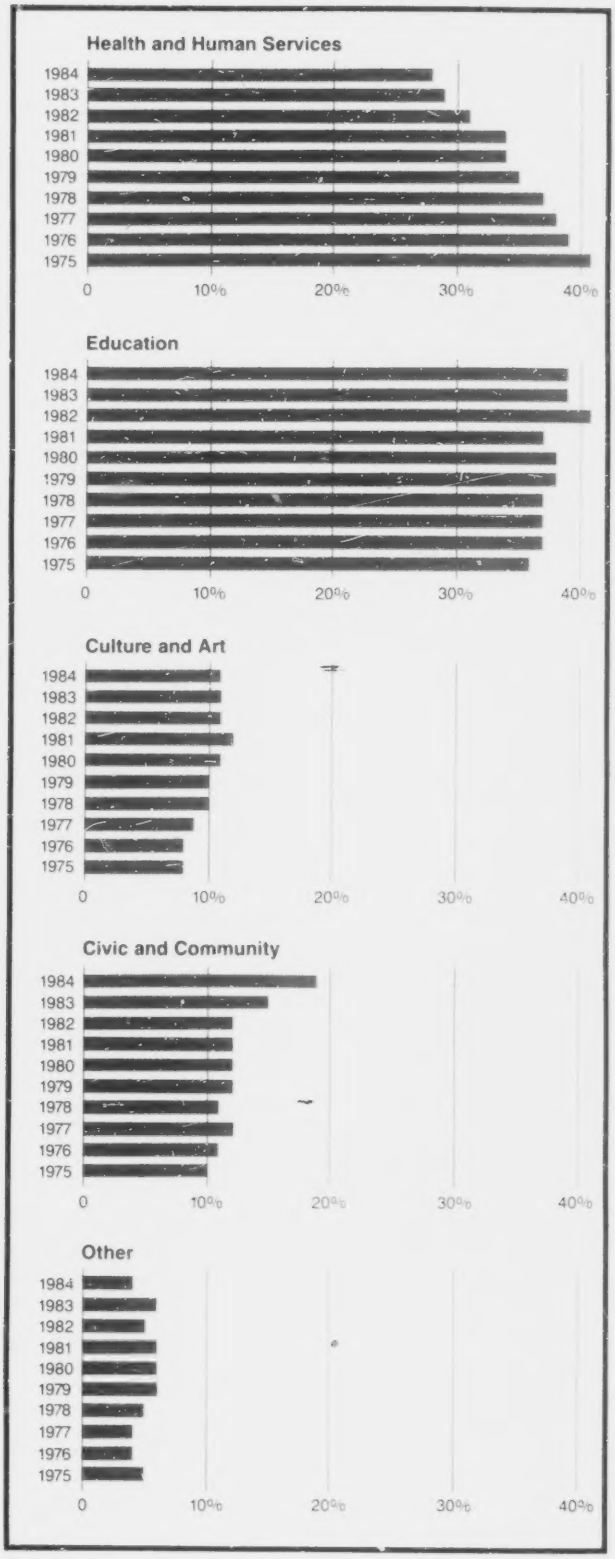


Chart 5

Beneficiaries of Corporate Support, 1975-1984



Beneficiary Subcategory Revisions

Every other year The Conference Board requests detailed information from participants in the Annual Survey on the levels of giving to various subcategories within the major categories of beneficiaries. Revisions to some of the subcategories appeared on the questionnaire requesting 1984 data. These revisions were the result of a 1983 review of the questionnaire by Conference Board staff and a special committee of The Conference Board's Contributions Council. Most of the revisions were made in the categories of health and human services and civic and community activities, both to clarify how respondents should classify their expenditures and also to distinguish between national and local giving. Responses to the 1984 questionnaire were thus more detailed and somewhat differently organized than in previous years. Comparisons between 1984 data and those from earlier surveys may be made by recombining the newly defined subcategories; for example, 1984 contributions to national youth organizations and local youth organizations together compare directly to previous years' contributions to youth agencies.

the share of giving to civic and community activities. Between 1975 and 1981, giving to arts and cultural organizations grew from 8 percent to 12 percent of total contributions. In 1982 the percentage began to decrease slowly again; in 1984, 11 percent of corporate donations went to culture and the arts. Giving to education also increased as a percent of the total during this period—from 36 percent in 1975 to a high of 41 percent in 1982. In 1983, however, educational giving also started to decline as a percent of the total, and in 1984 represented 39 percent.

Health and Human Services

The highest median dollar value ($345,000) and the largest median percentage of total contributions (40 percent) occurred in the category of health and human services. In the aggregate, however, giving to health and human-service organizations as a percentage of total charitable donations was down—1 percent from 1983 and 6 percent from 1980. Only the subcategory of national health organizations increased as a *proportion* of the total; all others— particularly federated campaigns, such as United Ways, hospitals and youth activities—lost ground. Total dollars to the category, however, increased by $62 million between 1980 and 1984, with almost all of the increases occurring in federated campaigns ($171 million to $194 million); other local groups ($42 million to $71 million); national health ($11 million to $16 million); and national human-service organizations ($5 million to $15 million).

Corporate giving to health and human-services causes is essentially local. Only 10 percent of the donations to the category went to national organizations; over 50 percent went

Median Contribution to Federated Campaigns—Companies Grouped by Dollar Size of Program

Program Size	Number of Companies	Median Contribution to Federated Campaigns
Less than $500,000	136	$ 60,403
$500,000 to $1 million	68	157,307
$1 million to $5 million	122	318,787
$5 million and over	64	1,247,473
All Companies	390	$ 179,035

to federated campaigns and 9 percent to hospitals. A substantial amount—20 percent—went to "other" local health and human-service organizations.[1]

Size and Industry Patterns

Grants to health and human-services organizations are the major component of the contributions programs of smaller companies. In general, the smaller the program, the larger the share given to health and human services. (See Table 15.) Companies with contributions budgets under $500,000 gave a median of nearly 48 percent to health and human services, compared to a median of 28 percent for companies giving a total of over $5 million. Nonmanufacturers are more likely to devote a larger proportion of total giving to this category of beneficiaries than are manufacturers. The median percent of total contributions was 44 percent for service companies, in contrast to 35 percent for manufacturing companies. The sum of all donations reported by service companies to health and human-services groups was 32 percent of the sum of their total contributions, while manufacturers donated a total of 26 percent.

The industries with the highest median *percentages* to this category are retail and wholesale trade (56 percent); rubber and miscellaneous plastic products (49 percent); banking (48 percent); utilities (44 percent), and transportation (44 percent). (See Table 17 for quartiles for all industries.) The median *dollar value* for gifts to health and human-services groups, however, was considerably larger for manufacturers ($419,000) than for nonmanufacturers ($251,000). The largest median gifts were from the petroleum and gas industry ($1 million), food, beverage and tobacco ($925,000), and pharmaceuticals ($809,000). The latter two industries make part of their contributions to this category in company product.

Over the last five years, several industries have made significant changes in the proportion of their total funding directed toward health and human-services activities. In particular, major decreases were reported by textiles (from 46 percent in 1980 to 16 percent in 1984); insurance (from 40 percent to 20 percent); telecommunications (from 44 percent to 21 percent); and fabricated metals (from 40 percent to 30 percent). Large increases occurred only in business services (from 30 percent to 47 percent); and pharmaceuticals (from 22 percent to 36 percent).

Federated Campaigns

Historically, contributions to federated campaigns (such as the United Way) have represented the largest single subcategory in corporate-contributions budgets. In 1975, federated campaign giving accounted for nearly a quarter of all contributions. In 1984, however, although still the largest beneficiary, United Way and other federated campaigns received only slightly more than 13 percent of the total. Nonmanufacturers gave a greater proportion than manufacturers (17 percent compared to 12 percent). Companies in the rubber and miscellaneous plastic products industry (31 percent); retail and wholesale trades (25 percent); and utilities (22 percent) reported the largest percentages.

The median gift to United Way was $176,000, compared to a median of $6,000 for gifts to other federated campaigns (the questionnaire for the 1984 Annual Survey was the first to distinguish between United Way and other federated giving drives). United Ways account for about 99 percent of all federated campaign giving. However, over 40 percent of the companies reporting contributions to other federated campaigns did not report contributions to United Way, indicating that these donations are in place of, rather than in addition to, United Way giving. The median value for giving to all federated campaigns was $179,000 in 1984, down from $192,300 in 1982. (See the table above.)

Contributions per employee to federated campaigns increased in 1984. (See Charts 6 and 7.) Based on medians, dollars per employee rose from $22 to $26 between 1982 and 1984; based on sum divided by sum, the measure rose from $20 to $26.[2] The leading industry was banking ($62 median), followed by petroleum and gas ($59).

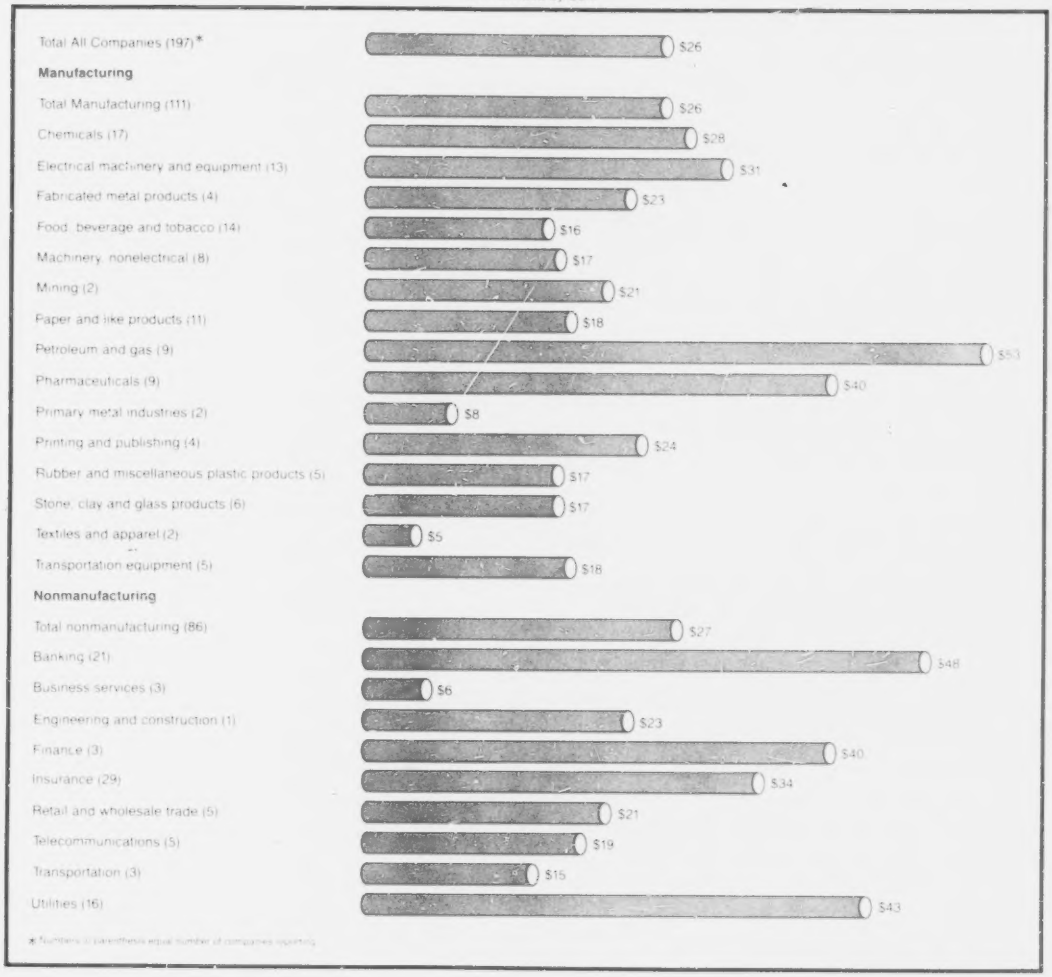
[1] In a recent survey of 330 contributions executives examining corporate involvement in addressing human needs, 40 percent of the respondents reported that their companies will be increasing the share of contributions going to "new initiatives" in human services, which are generally provided by non-United Way agencies. For examples, see the case studies in Kathryn Troy, *Meeting Human Needs: Corporate Programs and Partnerships*, The Conference Board, Report No. 881, 1986.

[2] The sum-divided-by-sum values are calculated by simply adding together the contributions dollars donated by the companies in a particular industry category and dividing that number by the sum of all the employees in those companies.

Chart 6

Contributions per Employee to Federated Campaigns, 1984

Sum Divided by Sum



Education

Giving to education in 1984 totaled $562 million—39 percent of all contributions reported by Annual Survey participants. About 17 percent of that total was in gifts of company product, particularly in the electrical machinery and equipment and telecommunications industries. Historically, manufacturing companies have given proportionally more to education (43 percent) than have nonmanufacturers (29 percent).

In 1984, companies in seven manufacturing and one nonmanufacturing industry gave over 40 percent of their total contributions to educational institutions and programs: electrical machinery and equipment, primary metals, petroleum and gas, chemicals, nonelectrical machinery, transportation equipment, paper, and telecommunications. (See Table 18.) Companies with larger programs also gave a greater proportion to education than did those with smaller programs. Companies with budgets of over $5 million gave a median of 39 percent to educational institutions, compared to a median of 24 percent for those with budgets under $500,000.

The median gift to education for manufacturers was $447,000. However, several manufacturing industries had median contributions to education of over $500,000: petroleum and gas ($2.4 million), pharmaceuticals ($1.4 million—nearly triple the 1983 median of $500,000), chemicals ($922,000), transportation equipment ($900,000), and stone, clay and glass ($625,000). The median contributions level to education for companies in the service sector was $165,000.

The median percent for education as a proportion of total contributions remained stable between 1983 and 1984—29 percent for all companies in both years. Among manufacturers, the median increased from 35 percent to nearly 37 percent; it remained at 24 percent for nonmanufacturers.

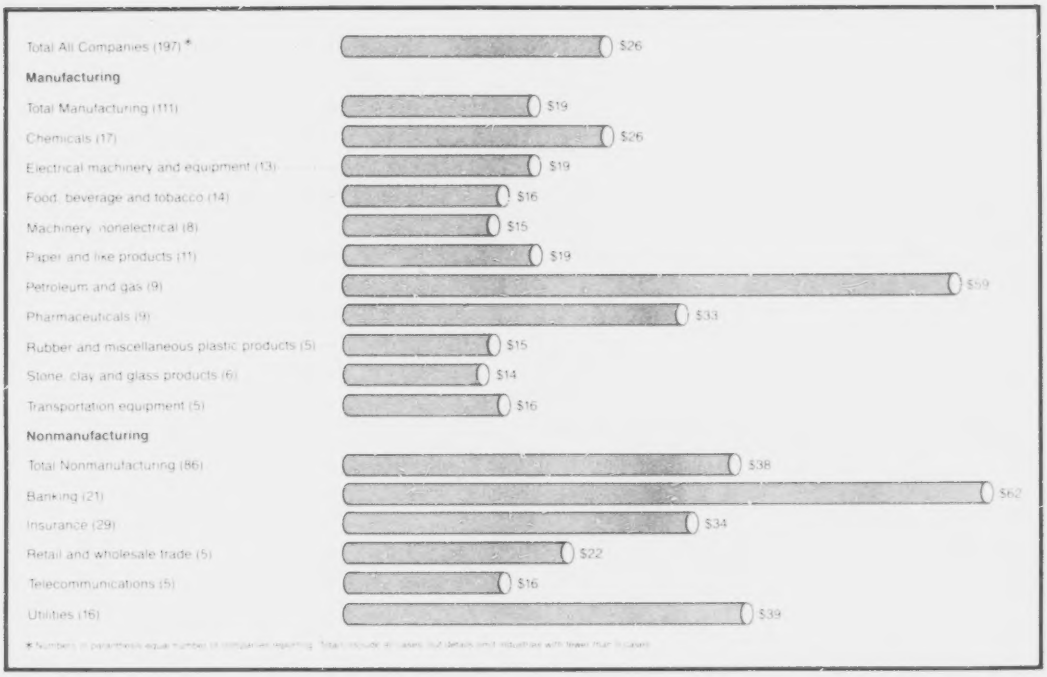
Over 70 percent of all giving to education in 1984 went to higher education. The greatest portion was in the form

Chart 7

Contributions per Employee to Federated Campaigns, 1984

(Excludes industries with fewer than five cases)

Medians



* Numbers in parentheses equal number of companies reporting. Totals include all cases, but details omit industries with fewer than five cases.

of research and project grants, which accounted for nearly 8 percent of total contributions. Both research and departmental grants combined (over 12 percent of all giving) increased by more than 3 percentage points of total contributions between 1982 and 1984. Companies in the electrical machinery and equipment, telecommunications, and petroleum and gas industries gave large proportions of their total contributions to both research and departmental grants.

The matching of employee gifts to higher education also represents a major priority in corporate-contributions budgets—accounting for 5 percent of total giving in 1984, down slightly from 5.5 percent in 1982. Several industries reported matching gifts amounting to over 7 percent of total contributions: primary metals (9 percent), business services (9 percent), electrical machinery and equipment (7 percent), printing and publishing (7 percent), and petroleum and gas (7 percent). By comparison, companies in the retail and wholesale trades gave only 1 percent of contributions as matching gifts to higher education. The median level for matching-gift programs was $96,000—the largest median for all education subcategories.

Precollege educational programs received about 5 percent of educational contributions—about 2 percent of total giving in 1984, compared to 1.5 percent in 1982. The median gift to public schools was $5,000. For some years, contributions to public schools have had a low priority among corporate givers. The paper industry, however, has consistently given proportionately more than others, and in 1984 gave nearly 13 percent of its total contributions to this category.

In the past five years, unrestricted institutional operating grants and capital grants have been shrinking both as shares of total contributions and in total dollars committed to these two categories.

Culture and the Arts

The share of giving to culture and arts organizations grew steadily and strongly during the last half of the seventies and then leveled off to between 11 and 12 percent since 1980. In 1984, the $155 million reported as gifts to cultural institutions represented nearly 11 percent of total contributions. The median percent of contributions was 9.6 percent, up from 8.6 in 1983. Among the matched set of companies participating in both 1983 and 1984 surveys, contributions to culture and the arts increased overall by 20 percent, with a median increase of 18 percent.

As a percentage of their total contributions, four industries predominated in this category: printing and publishing (29 percent), stone, clay and glass (28 percent), retail and wholesale trades (16 percent), and banking (15 percent). The median dollar value was $89,000, up from $71,000 in 1983, with medians of over $250,000 in transportation equipment ($514,000), petroleum and gas ($430,000), printing and publishing ($331,000), and telecommunications ($279,000).

There were no major changes in the disbursement of corporate contributions among culture and art subcategories. The largest portion of giving for cultural activities went to

museums, which received 2 percent of total contributions and a median gift of $23,000. Matching gifts to cultural institutions had the largest median dollar value, at $29,000, but only one-fifth of the participating companies reported matching-gift programs in this category. Public TV and radio received a median charitable gift of $7,500, compared to a median of $10,000 for corporate-assistance expenditures to public TV and radio.

Civic and Community Activities

Corporate contributions are continuing to flow into civic and community organizations. Among the matched set of companies participating in 1983 and 1984, charitable giving to this category expanded by 68 percent, with a median increase of 14 percent. Between 1975 and 1984, contributions to civic and community activities grew from $33 million (and 7.5 percent of total contributions) to $272 million (and nearly 19 percent of all giving).

Grants to these groups represented substantial portions of their total contributions budgets for several industries. Textiles and apparel (60 percent), insurance (55 percent), transportation (28 percent), and transportation equipment (21 percent) reported the largest percentages of total giving.

The median level of giving to civic and community activities was 11.1 percent of total contributions for all companies, up from 10.7 percent in 1983. The leading industries were telecommunications (16.2 percent), banks (14.7 percent), retail and wholesale trades (14.3 percent), petroleum and gas (14.3 percent), and textiles and apparel (13.6 percent).

The median dollar value of contributions rose from $82,500 in 1983 to $94,400 in 1984. Manufacturers gave a median of $116,000 and nonmanufacturers $84,000, with medians of over $200,000 in petroleum and gas ($928,000), pharmaceuticals ($340,000), transportation equipment ($270,000), food, beverage and tobacco ($232,000), chemicals ($228,000), and retail and wholesale trades ($203,000).

National environment and ecology organizations received the greatest proportion of corporate funds to civic and community causes—over 5 percent of total contributions, compared to just over 1 percent in 1982. Again, one extraordinary gift accounts for a substantial part of the total for this subcategory, limiting any assessment of a trend. The median gift to national environmental groups was $8,500—quite low in comparison to other subcategories, implying that the general practice was not in this direction.

The next group of subcategories attracting a large proportion of corporate dollars were those associated with community-improvement activities—national organizations, municipal and statewide improvement groups, neighborhood groups, housing programs, and economic development and employment programs. Combined, these organizations and programs received 5.3 percent of the corporate contributions pie, compared to 4.8 percent in 1982. Some industries made major expenditures in community improvement: Companies in the transportation equipment industry gave over 16 percent of total contributions to national community-improvement groups; textiles and apparel companies made contributions to housing programs that amounted to 53 percent of their total giving; and transportation companies contributed nearly 20 percent to housing. The median dollar value of grants to both national community-improvement groups and neighborhood or community-based groups was $15,000; housing, employment and municipal-improvement programs received median grants of $10,000.

Other local civic and community activities received 2.5 percent of total contributions, with a median gift of $20,000, the largest to any of the subcategories. Public-policy organizations were the beneficiaries of over 1 percent of all giving, with a median dollar value of $17,400. Total giving to justice and law organizaions was less than .5 percent of total contributions, with median grants of $5,500 to national advocacy groups and $2,800 to legal-services agencies.

Other

Contributions to "other" beneficiaries—religious activities, U.S. groups that provide overseas aid, and miscellaneous programs (such as the campaign to restore the Statue of Liberty) dropped in 1984, both in total dollars and as a share of contributions, to $56 million and 4 percent. As a proportion of total giving, the contributions level for "other" organizations and programs was at its lowest point in ten years, and total dollars were the lowest reported in five years. The median percent change in contributions levels to these organizations was a decrease of 38 percent for companies reporting in both 1983 and 1984.

The median percent of total contributions for all companies was 2.3 percent. The pharmaceuticals industry, however, had a median of nearly 12 percent, because of its traditionally heavy support of U.S. groups that aid other countries. Pharmaceuticals companies gave a median of $234,000 in comparison to a median for all companies of $23,000. In addition to pharmaceuticals, three other industries had median contributions levels of over $100,000 — finance ($156,000), petroleum and gas ($150,000), and transportation equipment ($125,000).

Most of the giving to other activities was reported as miscellaneous programs (nearly 2 percent of all contributions), with a median dollar value of $17,000. Grants to U.S. groups providing assistance in foreign countries received 1.4 percent and had a median value of $19,000. Contributions to religious activities amounted to less than .1 percent of total giving; the $513,000 reported in this subcategory was less than one-third of the dollars donated to religious groups in 1980.

Table 1: Corporate Contributions and Corporate Income Before and After Taxes[1]

Year	Contributions: Amount ($ Millions)	Income[3] before Taxes ($ Millions)	Contributions: As Percent of Income before Taxes	Income[3] after Taxes ($ Millions)	Contributions: As Percent of Income after Taxes
1936	$ 30	$ 7,900	0.38%	$ 4,900	0.61%
1937	33	7,900	0.42	5,300	0.62
1938	27	4,100	0.65	2,900	0.93
1939	31	7,200	0.43	5,700	0.54
1940	38	10,000	0.38	7,200	0.53
1941	58	17,900	0.32	10,300	0.56
1942	98	21,700	0.45	10,300	0.95
1943	159	25,300	0.63	11,200	1.42
1944	234	24,200	0.97	11,300	2.07
1945	266	19,800	1.34	9,100	2.92
1946	214	24,800	0.86	15,700	1.36
1947	241	31,800	0.76	20,500	1.18
1948	239	35,600	0.67	23,200	1.03
1949	223	29,200	0.76	19,000	1.17
1950	252	42,900	0.59	25,000	1.01
1951	343	44,500	0.77	21,900	1.57
1952	399	39,600	1.01	20,200	1.98
1953	495	41,200	1.20	20,900	2.37
1954	314	38,700	0.81	21,100	1.49
1955	415	49,200	0.84	27,200	1.53
1956	418	49,600	0.84	27,600	1.51
1957	419	48,100	0.87	26,700	1.57
1958	395	41,900	0.94	22,900	1.72
1959	482	52,600	0.92	28,900	1.67
1960	482	49,800	0.97	27,100	1.78
1961	512	49,700	1.03	26,900	1.90
1962	595	55,000	1.08	31,100	1.91
1963	657	59,600	1.10	33,400	1.97
1964	729	66,500	1.10	38,500	1.89
1965	785	77,200	1.02	46,300	1.70
1966	805	83,000	0.97	49,400	1.63
1967	830	79,700	1.04	47,200	1.76
1968	1,005	88,500	1.13	49,400	2.03
1969	1,055	86,700	1.22	47,200	2.24
1970	797	75,400	1.06	41,300	1.93
1971	865	86,600	1.00	49,000	1.76
1972	1,009	100,600	1.00	58,900	1.71
1973	1,174	125,600	0.93	76,600	1.53
1974	1,200	136,700	0.88	85,100	1.41
1975	1,202	132,100	0.91	81,500	1.47
1976	1,487	166,300	0.89	102,500	1.45
1977	1,791	194,700	0.92	122,000	1.47
1978	2,084	229,100	0.91	145,900	1.43
1979	2,288	252,700	0.91	165,100	1.39
1980	2,359	234,600	1.01	149,800	1.57
1981	2,514	221,200	1.14	140,000	1.80
1982	2,906	165,500	1.76	104,800	2.77
1983	3,300(est.)[2]	203,200	1.62	127,400	2.59
1984	$3,800(est.)[2]	$235,700	1.61	$145,900	2.61

[1]Reflects total consolidated corporate income before and after taxes.

[2]From Council for Financial Aid to Education.

[3]The net income figures on this table have been adjusted to coincide with recently updated data issued by the Department of Commerce. Thus, some of the figures in the income columns, and the ratios based upon them, will differ slightly from those published here previously.

Note: Figures in this table reflect contributions and income of *all* U.S. corporations. Figures in all other tables in this report are based solely on responses by survey participants.

Sources: Department of Commerce, Internal Revenue Service.

Table 2: Contributions as a Percent of Pretax Income, Quartiles, 1977 to 1984[1]

	Contributions as a Percent of U.S. Income			Contributions as a Percent of Worldwide Income		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
1977	0.36%	0.67%	1.32%	0.35%	0.61%	1.05%
1978	0.36	0.66	1.20	0.34	0.58	0.98
1979	0.40	0.69	1.15	0.36	0.50	1.00
1980	0.40	0.73	1.34	0.37	0.66	1.16
1981	0.40	0.81	1.47	0.40	0.72	1.23
1982	0.54	1.13	1.85	0.53	0.99	1.62
1983	0.63	1.12	1.97	0.52	0.94	1.65
1984	0.56	1.03	1.88	0.53	0.85	1.54

[1]In each table using medians or quartiles, the data for each group (e.g., an industry class, an asset or income-size group) are placed in rank order from the lowest to the highest value, and divided into quarters. The first quartile is 25 percent of the way from the bottom number in the ranking; the median is the middle value in the ranking; and the third quartile is then 75 percent of the way between the lowest and the highest value. The "total" line on each table provides the quartiles (or median) for all of the companies included in that table.

Table 3: Structure of Corporate Contributions, 1982-84
(millions of dollars)

	1984	1983	1982
Total company contributions	$1,448.9 (404)	$1,250.7 (484)	$1,116.8 (519)
Less: Grants to company foundations	562.2 (157)	435.7 (159)	367.1 (186)
Other company contributions	886.7 (388)	815.0 (461)	749.7 (494)
Plus: Contributions by company foundations	569.2 (230)	553.0 (270)	531.9 (286)
Total corporate contributions	$1,455.9 (422)	$1,368.0 (503)	$1,281.6 (534)

(Numbers in parentheses are counts of non-zero answers.)

Table 4: Relationship of Foundation Payouts to Pay-ins, 1982-84
(millions of dollars)

	1984	1983	1982
Grants to company foundations	$562.2	$435.7	$367.1
Contributions by company foundations	569.2	553.0	531.9
Payouts less pay-ins	7.0	117.3	164.8
Percent payouts exceeded pay-ins	1.25%	26.92%	44.89%

Table 5: Flow of Funds Into and Out of Company Foundations, 1982 to 1984

	1984		1983		1982	
	Number of Companies	Percent of Total	Number of Companies	Percent of Total	Number of Companies	Percent of Total
Pay-ins equal to payouts	16	7%	7	3%	8	3%
Pay-ins less than payouts	143	59	187	69	192	67
Pay-ins greater than payouts	83	34	76	28	86	30
Total	243	100%	270	100%	286	100%

Table 6: Contributions as a Percent of Pretax Income, 1984--
Companies Grouped by Rate of Giving

Contributions as Percent of Pretax Income	All Companies	Manufacturing	Banking	Insurance[1]	Utilities and Telecommunication	Other Service
	U.S. Pretax Income					
	(Number of Companies)[2]					
0- .24%	30	6	—	1	22	1
.25- .49	35	15	—	—	17	3
.50- .74	52	20	5	8	11	8
.75- .99	39	26	5	2	4	2
1.0-1.49	56	36	12	4	1	3
1.5-1.99	36	20	6	5	3	2
2.0-2.99	40	26	10	4	—	—
3.0-3.99	10	4	2	2	—	2
4.0-4.99	7	5	—	1	—	1
5.0 and over	18	9	5	2	—	2
Total	323	167	45	29	58	24

Contributions as Percent of Pretax Income	All Companies	Manufacturing	Banking	Insurance[1]	Utilities and Telecommunication	Other Service
	Worldwide Pretax Income					
	(Number of Companies)[2]					
0- .24%	35	9	—	1	23	2
.25- .49	54	28	—	1	19	6
.50- .74	71	37	6	8	10	10
.75- .99	56	37	7	3	3	6
1.0-1.49	61	36	16	4	2	3
1.5-1.99	39	23	7	5	3	1
2.0-2.99	28	14	8	4	1	1
3.0-3.99	10	4	—	3	—	3
4.0-4.99	8	4	3	1	—	—
5.0 and over	14	5	3	2	—	4
Total	376	197	50	32	61	36

[1]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax income of corporations generally.
[2]24 loss companies excluded.

Table 7A: Contributions as a Percent of U.S. Pretax Income, 1984
Companies Grouped by Industry Class[1]

Industrial Classification	*Number of Companies*	*U.S. Pretax Net Income (Sum) ($ Millions)*	*Contributions (Sum) ($ Thousands)*	*U.S. Pretax Net Income (Median) ($ Thousands)*	*Contributions (Median) ($ Thousands)*	*Percent of Contributions to U.S. Pretax Net Income (Median)*
Chemicals	27	$ 9,283	$ 153,172	$144,143	$1,980	1.21%
Electrical machinery and equipment	20	12,601	165,567	114,237	1,217	0.97
Fabricated metal products	7	435	6,641	60,246	786	1.35
Food, beverage and tobacco	20	6,432	83,726	227,568	2,525	1.46
Machinery, nonelectrical	14	1,505	16,049	88,147	865	1.14
Mining	3	197	2,092	*	*	*
Paper and like products	13	1,455	19,442	92,033	920	1.04
Petroleum and gas	17	17,233	240,265	764,000	9,340	1.70
Pharmaceuticals	10	2,994	59,744	265,645	4,149	1.40
Primary metal industries	5	523	10,720	51,783	377	0.73
Printing and publishing	7	1,273	12,272	160,347	1,860	0.85
Rubber and miscelianeous plastic products	4	670	5,033	*	*	*
Stone, clay and glass products	6	1,083	12,655	139,175	1,561	0.85
Textiles and apparel	5	239	9,491	45,607	420	2.49
Transportation equipment	9	8,005	108,696	377,879	6,572	1.10
Total: Manufacturing	167	$63,928	$ 905,565	$138,699	$1,479	1.15%
Banking	45	2,824	51,270	29,307	500	1.54
Business services	2	513	2,077	*	*	*
Finance	5	726	6,718	112,800	1,527	1.35
Insurance[2]	29	2,462	98,221	28,928	421	1.29
Retail and wholesale trade	12	3,481	47,003	114,289	1,319	0.81
Telecommunications	8	4,227	20,425	377,414	955	0.38
Transportation	5	1,734	9,725	75,556	1,575	0.71
Utilities	50	14,678	44,345	177,679	586	0.29
Total: Nonmanufacturing	156	$30,645	$ 279,784	$ 85,005	$ 589	0.80%
Total: All Companies	323	$94,573	$1,185,349	$113,737	$ 916	1.03%

[1]Loss companies excluded.

[2]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax net income of corporations generally.

*Industries with fewer than 5 cases are excluded.

Table 7B: Contributions as a Percent of Worldwide Pretax Income, 1984
Companies Grouped by Industry Class[1]

Industrial Classification	*Number of Companies*	*Worldwide Pretax Net Income (Sum) ($ Millions)*	*Contributions (Sum) ($ Thousands)*	*Worldwide Pretax Net Income (Median) ($ Thousands)*	*Contributions (Median) ($ Thousands)*	*Percent of Contributions to Worldwide Pretax Net Income (Median)*
Chemicals	28	$ 14,876	$ 153,572	$ 191,090	$1,929	0.68%
Electrical machinery and equipment	27	20,012	180,654	116,641	1,213	0.83
Fabricated metal products	7	525	6,641	60,246	786	1.15
Food, beverage and tobacco	20	7,642	83,726	304,138	2,525	1.30
Machinery, nonelectrical	16	1,828	17,275	68,906	842	0.88
Mining	4	245	2,150	*	*	*
Paper and like products	15	1,734	19,879	84,270	787	1.03
Petroleum and gas	19	37,087	230,148	1,238,700	9,340	0.60
Pharmaceuticals	11	4,708	61,312	259,417	4,147	0.94
Primary metal industries	7	1,723	21,382	51,783	468	0.73
Printing and publishing	10	1,967	23,486	164,589	1,877	0.89
Rubber and miscellaneous plastic products	6	1,100	8,756	81,837	782	0.76
Stone, clay and glass products	7	1,297	13,427	127,622	1,532	0.74
Textiles and apparel	7	364	10,527	47,485	420	0.96
Transportation equipment	13	14,606	128,264	458,800	4,197	0.94
Total: Manufacturing	197	$109,714	$ 990,199	$ 158,803	$1,470	0.90%
Banking	50	5,509	75,372	40,162	510	1.34[3]
Business services	4	764	3,972	*	*	*
Finance	6	1,087	13,055	98,065	1,563	1.51
Insurance[2]	32	3,469	112,057	34,903	526	1.25
Retail and wholesale trade	17	4,440	60,506	113,737	1,318	0.77
Telecommunications	9	6,306	77,426	387,732	1,790	0.42
Transportation	9	2,763	17,973	75,556	1,190	0.72
Utilities	52	15,936	48,156	202,289	602	0.29
Total: Nonmanufacturing	179	$ 40,274	$ 408,517	$ 105,173	$ 679	0.80%
Total: All Companies	376	$149,988	$1,398,716	$ 125,023	$ 935	0.85%

[1]Loss companies excluded.

[2]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax net income of corporations generally.

[3]The ratio appearing in the table is based on non-tax-equivalent income. Forty banks were able to supply tax-equivalent income. The median ratio of contributions to worldwide pretax income based on *tax-equivalent* income is .81%.

*Industries with fewer than 5 cases are excluded.

Table 8A: Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1984

Company Rank	Contributions[1] (dollars)	U.S. Pretax Net Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Net Income	Worldwide Pretax Net Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Net Income
1	$83,500,000	$ 7,000,000	1.20%	$11,600,000	0.72%
2	72,826,000	4,700,000	1.55	5,500,000	1.32
3	67,931,164	400,000	18.01	400,000	17.23
4	57,758,463	3,400,000	1.70	10,500,000	0.55
5	57,001,300	n.a.	n.a.	2,000,000	2.92
6	47,535,358	2,200,000	2.20	2,400,000	1.97
7	36,583,000	1,500,000	2.42	3,900,000	0.93
8	31,239,228	3,000,000	1.03	3,400,000	0.93
9	26,800,000	300,000	8.86	800,000	3.55
10	22,073,966	900,000	2.52	2,600,000	0.86
11	21,219,000	2,000,000	1.07	4,000,000	0.54
12	20,700,000	1,200,000	1.66	1,600,000	1.33
13	19,723,618	900,000	2.28	4,200,000	0.47
14	19,539,621	1,900,000	1.06	1,900,000	1.03
15	19,016,465	900,000	2.05	1,300,000	1.52
16	18,238,445	n.a.	n.a.	3,000,000	0.60
17	16,897,798	2,700,000	0.62	2,700,000	0.62
18	15,552,161	800,000	2.04	2,100,000	0.75
19	14,835,231	500,000	3.10	500,000	3.10
20	13,647,287	1,500,000	0.93	1,500,000	0.88
21	13,638,632	1,300,000	1.09	1,400,000	0.96
22	12,377,426	500,000	2.39	700,000	1.83
23	12,320,000	400,000	3.46	600,000	1.90
24	12,110,000	800,000	1.60	1,000,000	1.24
25	11,573,247	1,500,000	0.78	1,600,000	0.72
26	11,364,207	1,700,000	0.68	1,800,000	0.63
27	10,969,481	n.a.	n.a.	4,200,000	0.26
28	10,433,469	n.a.	n.a.	500,000	2.30
29	10,209,055	700,000	1.44	1,000,000	1.01
30	10,195,112	200,000	4.42	400,000	2.54
31	10,193,910	n.a.	n.a.	1,000,000	0.96
32	10,188,000	200,000	5.92	500,000	1.86
33	9,760,000	n.a.	n.a.	700,000	1.40
34	9,363,411	n.a.	n.a.	200,000	3.89
35	9,355,916	300,000	2.95	400,000	2.55
36	9,340,144	500,000	1.96	500,000	1.89
37	9,186,411	800,000	1.10	900,000	1.02
38	8,158,813	n.a.	n.a.	400,000	2.05
39	7,948,119	n.a.	n.a.	600,000	1.31
40	7,910,636	100,000	8.24	100,000	8.18
41	7,795,576	600,000	1.33	600,000	1.21
42	7,526,333	200,000	4.78	300,000	2.28
43	7,500,000	*	*	*	*
44	7,431,990	400,000	1.83	400,000	1.71
45	7,301,521	600,000	1.29	800,000	0.94
46	7,264,551	300,000	2.29	1,200,000	0.63
47	7,210,549	400,000	2.01	400,000	1.81
48	7,202,245	400,000	1.91	500,000	1.57
49	6,977,902	300,000	2.63	400,000	1.62
50	6,841,451	300,000	2.30	300,000	2.13

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.

[2]Domestic and worldwide pretax income rounded, percentages actual.

*Company showed loss.

n.a. = Not available

Table 8A: Charitable Contributions of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1984 (continued)

Company Rank	Contributions[1] (dollars)	U.S. Pretax Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Net Income	Worldwide Pretax Net Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Net Income
51	6,741,265	n.a.	n.a.	700,000	1.02
52	6,577,722	1,400,000	0.46	1,600,000	0.40
53	6,572,092	1,000,000	0.68	1,000,000	0.68
54	6,567,490	600,000	1.05	800,000	0.85
55	6,457,917	n.a.	n.a.	800,000	0.84
56	6,337,000	n.a.	n.a.	100,000	9.02
57	6,124,398	900,000	0.68	1,200,000	0.49
58	6,097,000	200,000	2.69	300,000	2.34
59	5,564,356	700,000	0.81	700,000	0.81
60	5,546,252	400,000	1.51	800,000	0.69
61	5,541,000	600,000	0.92	800,000	0.71
62	5,500,000	200,000	3.65	400,000	1.42
63	5,257,000	200,000	3.03	200,000	3.03
64	5,174,300	100,000	3.96	700,000	0.74
65	5,166,180	100,000	5.24	100,000	5.24
66	5,049,523	n.a.	n.a.	n.a.	n.a.
67	5,005,876	n.a.	n.a.	100,000	4.47
68	4,967,368	100,000	5.23	100,000	4.34
69	4,700,923	100,000	4.12	300,000	1.69
70	4,601,818	500,000	0.98	500,000	0.93
71	4,598,942	300,000	1.49	400,000	1.22
72	4,592,775	300,000	1.78	400,000	1.14
73	4,543,632	100,000	3.58	300,000	1.39
74	4,466,794	20,000	27.74	100,000	8.35
75	4,384,000	100,000	5.80	100,000	5.80

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.

[2]Domestic and worldwide pretax income rounded; percentages actual.

*Company showed loss.

n.a. = Not available.

Table 8B: Corporate Social Expenditure of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1984

Company Rank	Total Corporate Social Expenditure[1]	Corporate Social Expenditure As A Percent of U.S. Pretax Income	Corporate Social Expenditure As A Percent of Worldwide Pretax Income	Rank for Charitable[2] Cash Only	Rank for Corporate Assistance[3] Only
1	$107,300,000	1.54	0.92	1	2
2	81,114,551	25.59	7.05	41	1
3	72,826,000	1.55	1.32	4	263
4	70,292,363	18.63	17.83	34	24
5	66,035,168	1.94	0.63	2	5
6	58,081,351	n.a.	2.98	6	43
7	51,762,882	2.40	2.14	3	14
8	37,823,000	2.50	0.96	7	38
9	37,710,302	1.25	1.12	5	8
10	29,777,000	17.31	5.45	25	3
11	27,840,000	9.20	3.69	32	45
12	24,651,000	1.24	0.63	8	17
13	24,450,875	2.83	0.59	10	13
14	23,559,147	2.69	0.92	14	34
15	22,305,362	1.38	1.38	70	4
16	21,613,925	2.83	1.05	39	9
17	20,700,000	1.66	1.33	9	271
18	19,539,621	1.06	1.03	11	267
19	19,029,515	2.05	1.52	31	224
20	18,238,445	n.a.	0.60	12	275
21	17,697,798	0.65	0.65	13	51
22	15,734,596	3.28	3.28	15	49
23	15,305,818	1.03	0.95	19	15
24	15,261,496	1.04	0.99	16	32
25	15,017,763	n.a.	2.27	42	6
26	14,936,889	0.89	0.83	21	16
27	14,927,426	2.88	2.20	20	23
28	13,638,632	1.09	0.96	17	265
29	13,113,986	n.a.	2.89	26	22
30	12,610,666	3.11	2.90	36	11
31	12,320,000	3.46	1.90	35	323
32	12,110,000	1.60	1.24	18	273
33	11,706,670	n.a.	0.28	22	56
34	11,374,055	1.60	1.12	23	41
35	11,195,169	n.a.	4.65	28	27
36	10,733,742	3.39	2.92	29	36
37	10,471,868	4.54	2.61	86	90
38	10,193,910	n.a.	0.96	24	269
39	10,190,740	*	*	282	21
40	10,010,000	n.a.	1.44	27	95
41	9,765,779	n.a.	1.61	33	28
42	9,455,144	1.98	1.91	125	140
43	9,186,411	1.10	1.02	30	371
44	8,844,486	4.38	2.63	120	7

[1]Corporate Social Expenditure is the sum of charitable contributions and related corporate assistance expenditures. The latter was collected for the first time in 1982. Many corporations have not yet begun to track corporate assistance expenditures or are only able to provide rough estimates. These data are a useful beginning and suggest an order of magnitude. However they should be used with caution. It will take several years of refinement to bring precision to this measurement effort.

[2]Charitable contributions consist of cash, securities, company product and other property (i.e., land, equipment, etc.). This figure reflects only the cash portion of charitable giving.

[3]Corporate assistance expenditures are not taken by a company as a charitable deduction.

*Company showed loss.

n.a. = Not available.

Table 8B: Corporate Social Expenditure of 75 Largest Donors as a Percent of U.S. and Worldwide Pretax Income, 1984 (continued)

Company Rank	Total Corporate Social Expenditure[1]	Corporate Social Expenditure As A Percent of U.S. Pretax Income	Corporate Social Expenditure As A Percent of Worldwide Pretax Income	Rank for Charitable[2] Cash Only	Rank for Corporate Assistance[3] Only
45	8,554,423	8.68	8.68	53	18
46	8,318,000	1.38	1.07	59	20
47	8,283,813	n.a.	2.08	40	133
48	8,161,354	2.27	2.05	43	47
49	7,910,636	8.24	8.18	107	359
50	7,895,033	5.01	2.40	187	82
51	7,795,576	1.33	1.21	106	391
52	7,772,845	1.25	1.01	51	39
53	7,534,024	1.67	1.30	102	12
54	7,301,521	1.29	0.94	37	291
55	7,202,245	1.91	1.57	38	355
56	7,187,370	2.71	1.67	46	106
57	7,127,414	0.49	0.43	44	66
58	6,841,451	2.30	2.13	57	307
59	6,676,244	5.12	0.95	52	33
60	6,572,092	0.68	0.68	45	379
61	6,502,991	2.21	2.21	267	10
62	6,457,917	n.a.	0.84	47	339
63	6,401,000	2.82	2.46	93	87
64	6,337,000	n.a.	9.02	414	294
65	6,250,000	4.15	1.61	50	54
66	6,124,398	0.68	0.49	48	395
67	5,564,356	0.81	0.81	49	274
68	5,546,252	1.51	0.69	55	363
69	5,273,000	3.04	3.04	203	218
70	5,230,000	1.81	1.62	80	25
71	5,174,743	5.45	4.52	54	107
72	5,117,591	3.19	3.08	110	19
73	5,111,356	n.a.	4.57	101	143
74	5,049,523	n.a.	n.a.	56	399
75	4,876,100	30.29	9.11	66	78

[1]Corporate Social Expenditure is the sum of charitable contributions and related corporate assistance expenditures. The latter was collected for the first time in 1982. Many corporations have not yet begun to track corporate assistance expenditures or are only able to provide rough estimates. These data are a useful beginning and suggest an order of magnitude. However they should be used with caution. It will take several years of refinement to bring precision to this measurement effort.

[2]Charitable contributions consist of cash, securities, company product and other property (i.e., land, equipment, etc.). This figure reflects only the cash portion of charitable giving.

[3]Corporate assistance expenditures are not taken by a company as a charitable deduction.

*Company showed loss.

n.a. = Not available.

Table 9A: Contributions as a Percent of U.S. Pretax Income, 1984 —
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*	*Median*	*Upper Quartile*
Under $500,000	106	0.39%	0.75%	1.54%
$500,000 to $1 million	66	0.46	0.86	1.83
$1 million to $5 million	99	0.65	1.12	1.78
$5 million and over	52	1.07	1.93	2.89
All Groups	323	0.56	1.03	1.88

Table 9B: Contributions as a Percent of Worldwide Pretax Income, 1984—
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*	*Median*	*Upper Quartile*
Under $500,000	122	0.35%	0.74%	1.21%
$500,000 to $1 million	72	0.45	0.76	1.29
$1 million to $5 million	117	0.59	0.94	1.53
$5 million and over	65	0.74	1.24	2.09
All Groups	376	0.53	0.85	1.54

Table 10A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1984
Companies Grouped by Size of U.S. Income

U.S. Pretax Net Income	Number of Companies	Contributions' Ratios[1]		
		Lower Quartile	Median	Upper Quartile[2]
Below $5 million	4	*	*	*
$5-9.9 million	13	2.29%	2.65%	6.55%
$10-24.9 million	44	0.76	1.53	2.47
$25-49.9 million	45	0.59	0.91	1.64
$50-99.9 million	45	0.63	1.03	1.59
$100-249.9 million	79	0.48	0.92	1.48
$250-499.9 million	49	0.34	0.79	1.81
$500-999.9 million	26	0.27	0.75	1.48
$1 billion and over	18	0.58	1.04	1.58
All Income Groups	**323**	**0.56**	**1.03**	**1.88**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.
*Categories with fewer than 5 cases are excluded.

Table 10B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1984
Companies Grouped by Size of Worldwide Income

Worldwide Pretax Net Income	Number of Companies	Contributions' Ratios[1]		
		Lower Quartile	Median	Upper Quartile[2]
Below $5 million	4	*	*	*
$5-9.9 million	10	2.31%	2.91%	6.15%
$10-24.9 million	45	0.75	1.22	2.45
$25-49.9 million	43	0.58	0.86	1.29
$50-99.9 million	61	0.47	0.87	1.53
$100-249.9 million	90	0.48	0.76	1.25
$250-499.9 million	58	0.32	0.81	1.60
$500-999.9 million	36	0.39	0.70	1.02
$1 billion and over	29	0.52	0.72	0.98
All Income Groups	**376**	**0.53**	**0.85**	**1.54**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.
*Categories with fewer than 5 cases are excluded.

Table 11A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1984
Companies Grouped by Industry Class (with at least five cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Chemicals	27	0.86%	1.21%	2.05%
Electrical machinery and equipment	20	0.83	0.97	3.75
Fabricated metal products	7	1.12	1.35	2.02
Food, beverage and tobacco	20	0.79	1.46	1.96
Machinery, nonelectrical	14	0.75	1.14	1.75
Paper and like products	13	0.48	1.04	2.47
Petroleum and gas	17	0.57	1.70	2.40
Pharmaceuticals	10	0.99	1.40	3.02
Primary metal industries	5	0.64	0.73	2.09
Printing and publishing	7	0.48	0.85	1.34
Stone, clay and glass products	6	0.49	0.85	7.89
Textiles and apparel	5	0.30	2.49	6.37
Transportation equipment	9	0.44	1.10	1.55
Banking	45	1.03	1.54	2.40
Finance	5	0.54	1.35	5.62
Insurance	29	0.67	1.29	2.42
Retail and wholesale trade	12	0.55	0.81	1.58
Telecommunications	8	0.25	0.38	0.52
Transportation	5	0.31	0.71	3.26
Utilities	50	0.18	0.29	0.62

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 11B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1984
Companies Grouped by Industry Class (with at least five cases in each)

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Chemicals	28	0.58%	0.88%	1.35%
Electrical machinery and equipment	27	0.64	0.83	1.69
Fabricated metal products	7	0.89	1.15	1.52
Food, beverage and tobacco	20	0.74	1.30	1.79
Machinery, nonelectrical	16	0.61	0.88	1.26
Paper and like products	15	0.47	1.03	1.84
Petroleum and gas	19	0.47	0.60	1.24
Pharmaceuticals	11	0.69	0.94	2.04
Primary metal industries	7	0.68	0.73	1.03
Printing and publishing	10	0.61	0.89	1.52
Rubber and miscellaneous plastic products	6	0.45	0.76	1.46
Stone, clay and glass products	7	0.53	0.74	1.25
Textiles and apparel	7	0.31	0.96	4.49
Transportation equipment	13	0.47	0.94	1.20
Banking	50	0.96	1.34	2.25
Finance	6	0.42	1.51	9.13
Insurance	32	0.66	1.25	2.49
Retail and wholesale trade	17	0.54	0.77	1.90
Telecommunications	9	0.25	0.42	0.58
Transportation	9	0.40	0.72	0.81
Utilities	52	0.18	0.29	0.60

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.

Table 12A: Contributions as a Percent of U.S. Pretax Income—Quartile Rank, 1984
Companies Grouped by Size of U.S. Assets

Assets	Number of Companies	Contributions' Ratios[1]		
		Lower Quartile	Median	Upper Quartile[2]
Below $100 million	2	*	*	*
$100-199 million	16	0.69%	0.94%	2.24%
$200-299 million	14	0.60	0.81	1.59
$300-499 million	27	0.46	1.04	1.50
$500-999 million	43	0.52	0.82	1.51
$1-1.9 billion	60	0.55	0.97	1.64
$2-2.9 billion	38	0.58	0.97	1.93
$3-3.9 billion	27	0.47	1.14	2.05
$4-4.9 billion	14	0.70	1.57	3.79
$5-9.9 billion	37	0.28	1.08	1.89
$10 billion and over	32	0.63	1.34	2.30
All Asset Groups	**310**	**0.55**	**1.03**	**1.84**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.
*Categories with fewer than 5 cases are excluded.

Table 12B: Contributions as a Percent of Worldwide Pretax Income—Quartile Rank, 1984
Companies Grouped by Size of Worldwide Assets

Assets	Number of Companies	Contributions' Ratios[1]		
		Lower Quartile	Median	Upper Quartile[2]
Below $100 million	2	*	*	*
$100-199 million	16	0.66%	0.86%	1.55%
$200-299 million	14	0.48	0.78	1.59
$300-499 million	28	0.42	0.81	1.43
$500-999 million	56	0.48	0.83	1.46
$1-1.9 billion	61	0.49	0.78	1.17
$2-2.9 billion	51	0.64	0.97	1.60
$3-3.9 billion	30	0.39	0.75	1.30
$4-4.9 billion	18	0.63	1.15	2.71
$5-9.9 billion	47	0.31	1.02	1.83
$10 billion and over	53	0.57	0.88	1.40
All Asset Groups	**376**	**0.53**	**0.85**	**1.54**

[1]The statistics presented here are derived only from companies with positive net income.
[2]This is the 75th percentile.
*Categories with fewer than 5 cases are excluded.

Table 13: Contributions as a Percent of Worldwide Pretax Income, 1984—
Companies Grouped by Size of Worldwide Sales

Worldwide Sales	Number of Companies	Total Contributions (Sum)	Total Contributions (Median)	Contributions as a Percent of Worldwide Income (Median)
Below $250 million	10	$ 2,544,038	$ 204,019	0.83%
$250-$500 million	25	15,753,928	259,900	0.94
$500 million-$1 billion	49	30,737,592	467,800	0.73
$1 billion-$2.5 billion	55	81,236,197	1,017,408	0.83
$2.5 billion-$5 billion	45	138,843,669	2,310,463	0.93
$5 billion and over	63	903,993,567	9,355,916	0.93
Total	247	$1,173,108,991	$1,383,269	0.86

Table 14: Comparison of Corporate Contributions—Matched Cases, 1984 and 1983
315 Companies Reporting in Both Years

Beneficiary	1984 Median Contributions Expenditure	1984 Contributions to Beneficiary as Percent of Total Contributions (Median)	1983 Median Contributions Expenditure	1983 Contributions to Beneficiary as Percent of Total Contributions (Median)	Median Percent Change 1983-1984
Health and human services	$ 390,805	38.5%	$ 313,243	37.8%	11.6%
Education	380,593	32.0	297,070	31.0	10.9
Culture and art	102,465	9.5	83,460	8.6	18.3
Civic and community activities	106,661	10.0	90,036	10.5	13.6
Other	25,000	1.9	23,057	4.0	-38.2
Total	$1,078,430	a	$ 906,572-	a	11.6

[a]Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 15: Beneficiaries of Company Support, 1984—
Quartiles for Companies Grouped by Dollar Size of Program[1]

Program Size	Number of Companies	Health and Human Services			Education			Culture and Art		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	143	37.8%	**47.7%**	60.1%	15.3%	**23.8%**	34.9%	4.6%	**8.6%**	13.6%
$500,000 to $1 million	74	28.8	**39.9**	49.4	21.0	**28.7**	42.3	5.3	**9.3**	13.6
$1 million to $5 million	132	27.0	**37.7**	46.6	21.3	**32.3**	41.3	6.8	**11.3**	15.9
$5 million and over	66	17.5	**28.4**	35.6	28.1	**38.9**	49.0	4.7	**9.2**	14.3
All Companies	415	28.6	**40.0**	50.8	19.5	**29.3**	41.0	5.2	**9.6**	14.6

[1]For an explanation of quartiles see Table 2.

Table 15: Beneficiaries of Company Support, 1984 (continued)

Program Size	Number of Companies	Civic and Community			Other		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	143	5.2%	**11.0%**	19.2%	1.0%	**3.0%**	7.1%
$500,000 to $1 million	74	5.1	**10.0**	16.2	0.5	**1.9**	6.9
$1 million to $5 million	132	6.2	**10.9**	17.1	1.0	**1.9**	5.8
$5 million and over	66	7.3	**12.2**	21.4	0.9	**2.0**	6.2
All Companies	415	6.0	**11.1**	17.7	0.9	**2.3**	6.5

Table 16: Beneficiaries of Corporate Support, 1975 to 1984

	1984 415 Companies		1983[1] 471 Companies		1982 534 Companies		1981[1] 788 Companies	
	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total
Health and Human Services								
Federated drives					$ 182,384	14.2		
United Ways[c]	$ 191,353	13.2						
Other federated campaigns[c]	2,538	0.2						
National health organizations	16,427	1.1			9,831	0.8		
National human service organizations	14,576	1.0			15,226	1.2		
National youth organizations[d]	4,666	0.3						
Hospitals								
Capital grants	24,866	1.7			26,985	2.1		
Operating grants	7,092	0.5			10,694	0.8		
Employee matching gifts for hospitals	1,920	0.1			2,157	0.2		
Local youth organizations[d]	21,751	1.5			30,517	2.4		
Agencies for senior citizens and elderly[b]					3,964	0.3		
Other local health and human service agencies	71,206	4.9			44,603	3.5		
Capital grants excluding hospitals[a]					70,946	5.5		
Employee matching gifts for health and human services[e]	1,645	0.1						
Subcategories unspecified	42,107	2.9						
Total health and human services	399,948	27.7	367,300	28.7	$ 397,305	31.0	393,309	33.6
Education								
Higher education institutions:								
Unrestricted institutional operating grants	38,719	2.7			57,352	4.5		
Student financial aid (funded through college or university)	26,080	1.8			23,154	1.8		
Departmental grants[c]	53,110	4.4			114,562	8.9		
Special project or research grants[c]	112,143	7.8						
Capital grants	30,309	2.1			46,845	3.7		
Employee matching gifts for higher education	72,236	5.0			71,167	5.5		
Grants to state and national fund-raising groups	13,014	.9			17,381	1.3		
Precollege educational institutions:								
Employee matching gifts for precollege education[f]	3,756	0.3			5,197	0.4		
Public school support[c]	13,737	1.0						
All other support[c]	8,629	0.6			14,028	1.1		
Scholarships and fellowships (other than those reported above)	22,991	1.6			34,568	2.7		
Education-related organizations:								
Economic education	11,684	0.8			23,896	1.9		
All other support	17,090	1.2			28,158	2.2		
Other	70,221	4.9			40,908	3.2		
Subcategories unspecified	57,949	4.0			44,997	3.5		
Total education	561,670	38.9	498,800	39.0	522,213	40.7	429,810	36.7
Culture and Art								
Music	19,673	1.4			19,492	1.5		
Museums	30,350	2.1			31,714	2.5		
Public TV and Radio	18,677	1.3			18,346	1.4		
Arts Funds or Councils	8,429	0.6			9,341	0.7		
Theaters	9,358	0.6			10,062	0.8		
Cultural Centers	14,637	1.0			10,533	0.8		
Dance	3,495	0.2			4,238	0.3		
Libraries	2,538	0.2			2,974	0.2		
Employee matching gifts for culture and art	8,928	0.6			4,312	0.4		
Other	16,076	1.1			14,272	1.1		
Subcategories unspecified	22,549	1.6			20,554	1.6		
Total culture and art	154,711	10.7	145,200	11.4	145,838	11.4[3]	139,620	11.9
Civic and Community Activities								
Public policy organizations	15,334	1.1			15,220	1.2		
National community improvement organizations[d]	30,483	2.1			46,214	3.8		
National environment and ecology organizations[d]	77,964	5.4			13,783	1.1		
National justice and law organizations[d]					7,001	0.5		
System research, reform, alternatives	2,686	0.2						
Litigation, defense, advocacy	1,653	0.1						
Other national organizations[d]	7,602	0.5						
Municipal or statewide improvement[e]	7,781	0.5						
Community improvement:								
Neighborhood or community-based groups[c]	13,860	1.0						
Housing	14,378	1.0			12,751	1.0		
Economic development/employment[c]	9,910	0.7						
Legal systems/services[d]	1,790	0.1						
Local environment and ecology[d]	19,149	1.3						
Other local organizations[d]	36,426	2.5			27,683	2.2		
Subcategories unspecified	32,606	2.3			24,800	1.9		
Total civic and community activities	271,602	18.8	188,800	14.8	149,252	11.7	136,647	11.7
Other								
Religious activities	513	*			1,396	0.1		
Women's causes[b]					3,434	0.3		
Groups in U.S. whose principal objective is aid in other countries	19,513	1.4			18,555	1.4		
Activities other than above	27,819	1.9			35,532	2.8		
Subcategories unspecified	8,538	0.6			7,081	0.6		
Total other	56,383	3.9	78,000	6.1	66,998	5.2	71,304	6.1
Grand Total	$1,444,313	100.0%[2]	$1,278,400	100.0%	$1,281,606	100.0%		

[1]No data were collected on subcategories for 1979, 1981 and 1983. [2]Subcategory percentages do not add up to this total because of rounding. [3]Does not total 100 percent because of rounding. *Less than 0.1 percent. [a]Subcategory discontinued after 1982. [b]Subcategory used between 1978 and 1982. [c]Subcategory previously combined with another; treated separately in 1984. [d]Subcategory split into national and local components in 1984. [e]Subcategory introduced in 1984. [f]Subcategory introduced in 1978.

Table 16: Beneficiaries of Corporate Support, 1975 to 1984 (continued)

1980 732 Companies		1979[1] 786 Companies		1978 759 Companies		1977 814 Companies		1976 773 Companies		1975 796 Companies	
Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total
$170,652	17.1%			$142,085	20.5%	$128,511	21.6%	$116,159	22.4%	$104,595	23.9%
11,362	1.1			6,551	0.9	4,763	0.8	4,336	0.8	3,971	1.0
5,434	0.5			4,495	0.7	5,409	0.9	4,401	0.9	5,574	1.3
29,848	3.0			24,548	3.5	23,632	4.0	20,965	4.0	17,934	4.1
11,063	1.1			6,138	0.9	5,433	0.9	4,765	0.9	4,715	1.1
749	0.1			292	*	262	*	164	*	201	*
29,710	3.0		-	21,892	3.2	19,216	3.2	16,703	3.2	11,791	2.7
3,487	0.3			1,690	0.2	—	—	—	—	—	—
41,724	4.2			28,328	4.1	25,027	4.2	20,404	3.9	20,531	4.7
—	—			—	—	—	—	—	—	—	—
33,857	3.4			19,832	2.9	15,367	2.6	15,168	2.9	10,690	2.4
337,866	34.0[2]	292,641	35.0	225,851	36.9	227,620	38.3[2]	203,065	39.3[2]	180,002	41.2
55,964	5.6			43,826	6.3	34,780	5.9	32,106	6.2	29,143	6.7
15,266	1.5			13,347	1.9	12,663	2.1	9,663	1.9	8,861	2.0
64,685	6.5			41,816	6.0	31,559	5.3	29,012	5.6	23,773	5.4
46,374	4.7			32,428	4.7	31,067	5.2	30,355	5.8	24,050	5.5
45,418	4.6			25,229	3.6	22,449	3.8	16,992	3.3	13,960	3.2
14,854	1.5			12,068	1.7	10,929	1.8	9,332	1.8	7,974	1.8
3,403	0.3			1,852	0.3	—	—	—	—	—	—
9,287	0.9			5,209	0.7	6,434	1.1	6,413	1.2	5,256	1.2
31,180	3.1			20,353	2.9	18,711	3.1	15,369	3.1	13,874	3.2
15,135	1.5			11,488	1.7	7,694	1.3	6,178	1.2	4,938	1.1
18,170	1.8			11,587	1.7	13,715	2.3	9,755	1.9	8,125	1.9
21,464	2.2			17,649	2.5	15,226	2.6	11,440	2.2	10,671	2.4
34,647	3.5			19,408	2.8	14,776	2.5	15,335	3.0	7,795	1.8
375,847	37.8[2]	314,845	37.7	256,260	37.0[2]	220,003	37.0	192,450	37.3[2]	153,482	36.2[2]
14,664	1.5			10,071	1.5	7,432	1.3	5,856	1.1	5,056	1.2
23,336	2.4			17,164	2.5	11,819	2.0	10,035	1.9	7,597	1.7
16,310	1.6			11,299	1.6	9,493	1.6	6,422	1.2	5,902	1.4
9,032	0.9			5,608	0.8	4,536	0.8	3,634	0.7	3,438	0.8
7,042	0.7			4,008	0.6	3,445	0.6	2,279	0.4	1,098	0.2
11,361	1.1			6,686	1.0	5,308	0.9	4,421	0.9	3,140	0.7
3,182	0.3			1,516	0.2	774	0.1	561	0.1	417	0.1
2,670	0.3			2,193	0.3	2,011	0.3	1,245	0.2	760	0.2
2,065	0.2			402	*	191	*	61	*	27	*
8,011	0.8			5,120	0.7	3,583	0.6	3,837	0.7	2,870	0.6
11,000	1.1			5,939	0.9	4,576	0.8	3,822	0.7	2,611	0.6
108,673	10.9	82,509	9.9	70,006	10.1	53,168	9.0	42,173	8.2[2]	32,976	7.5
16,031	1.6			7,921	1.1	7,016	1.2	5,599	1.1	4,599	1.0
47,034	4.7			28,779	4.2	26,321	4.4	21,940	4.2	15,235	3.5
10,794	1.1			11,190	1.6	15,097	2.5	7,940	1.5	7,526	1.7
6,065	0.6			3,317	0.5	3,122	0.5	2,468	0.5	1,672	0.4
7,711	0.8			5,627	0.8	2,655	0.5	2,854	0.6	2,993	0.7
14,863	1.5			11,714	1.7	9,609	1.7	10,992	2.1	8,809	2.0
14,290	1.4			10,464	1.5	4,269	0.7	5,218	1.0	4,320	1.0
116,788	11.7	97,345	11.6	79,012	11.4	68,289	11.5	57,011	11.0	45,154	10.3
1,616	0.2			1,493	0.3	1,832	0.3	1,010	0.2	1,259	0.3
2,791	0.3			1,721	0.2	—	—	—	—	—	—
17,348	1.7			6,644	1.0	5,803	1.0	3,872	0.7	3,997	0.9
23,187	2.3			18,326	2.6	15,560	2.6	14,599	2.8	13,192	3.0
10,529	1.1			3,859	0.5	1,593	0.3	2,048	0.4	1,809	0.4
55,451	5.6	48,256	5.8	32,043	4.5	32,482	4.2	21,529	4.2	25,195	4.6
$994,625	100.0%	$835,596	100.0%	$693,172	100.0%	$593,868	100.0%	$516,228	100.0%	$436,809	99.8%[3]

Table 17: Beneficiaries of Company Support, 1984—Quartiles for Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	Health and Human Services			Education		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Chemicals	28	25.0%	29.1%	35.3%	36.6%	43.1%	54.5%
Electrical machinery	28	20.4	37.3	49.2	21.8	39.2	55.6
Fabricated metals	9	30.3	39.7	50.9	25.7	34.7	43.9
Food, beverage and tobacco	21	29.3	37.9	52.7	17.7	25.2	36.2
Machinery, nonelectrical	18	30.8	37.7	49.3	21.8	37.9	45.7
Mining	4	—	—	—	—	—	—
Paper	17	23.9	35.5	47.3	26.5	34.6	51.6
Petroleum and gas	20	13.4	23.9	31.7	34.9	45.1	57.0
Pharmaceuticals	12	18.3	33.4	42.8	22.9	30.5	48.4
Primary metals	11	36.4	39.9	53.5	25.9	43.1	49.9
Printing and publishing	11	15.6	34.6	48.6	18.9	28.3	39.8
Rubber and miscellaneous plastic products	6	42.1	49.1	58.7	27.0	33.5	40.6
Stone, clay and glass products	7	26.4	40.5	47.7	21.1	32.9	40.8
Textiles and apparel	7	12.5	38.5	51.8	14.6	31.1	45.1
Transportation equipment	15	26.9	32.4	40.6	18.3	31.1	41.9
Total: Manufacturing[2]	214	24.2	35.3	46.3	24.7	36.6	46.3
Banking	54	36.7	47.7	57.1	14.1	19.5	28.1
Business services	5	32.9	40.3	60.6	14.3	29.3	48.0
Engineering and construction	1	—	—	—	—	—	—
Finance	6	8.0	19.2	47.4	24.7	30.3	43.5
Insurance	48	28.9	39.1	49.4	20.0	28.9	39.8
Retail and wholesale trade	16	41.6	55.7	63.6	9.2	15.9	19.4
Telecommunications	9	22.9	41.7	51.4	18.3	25.0	37.9
Transportation	9	37.9	43.6	64.1	13.9	25.6	32.3
Utilities	53	34.1	44.3	57.8	16.4	24.7	35.5
Total: Nonmanufacturing[2]	201	34.0	43.9	56.7	16.4	23.6	33.7
Total: All Companies[2]	415	28.6	40.0	50.8	19.5	29.3	41.0

[1]For an explanation of quartiles, see Table 2.
[2]Totals include all cases, but details omit industries with fewer than 5 cases.

Table 17: Beneficiaries of Company Support, 1984 (continued)

Culture and Art			*Civic and Community*			*Other*		
Lower Quartile	***Median***	*Upper Quartile*	*Lower Quartile*	***Median***	*Upper Quartile*	*Lower Quartile*	***Median***	*Upper Quartile*
3.7%	**6.4%**	10.2%	5.6%	**9.7%**	13.6%	0.5%	**2.4%**	11.5%
5.5	**9.7**	15.7	3.2	**5.2**	8.1	0.5	**2.7**	6.9
7.9	**10.0**	11.6	4.6	**7.7**	13.6	1.3	**2.6**	6.4
3.9	**7.5**	16.0	8.0	**12.5**	18.5	0.8	**2.5**	8.9
6.3	**9.6**	12.1	6.8	**10.1**	13.0	0.8	**3.5**	11.9
—	—	—	—	—	—	—	—	—
3.2	**6.9**	14.2	5.4	**9.6**	20.5	1.9	**2.5**	3.5
2.3	**9.1**	14.5	10.0	**14.3**	24.3	1.2	**1.5**	4.0
3.3	**5.9**	10.1	5.6	**9.2**	14.2	2.3	**11.7**	20.5
3.5	**5.6**	8.3	4.1	**7.9**	11.8	0.9	**2.7**	5.0
16.3	**20.5**	25.7	4.8	**12.5**	18.7	0.4	**1.5**	1.9
3.9	**5.1**	9.9	5.6	**8.5**	12.0	0.7	**1.1**	2.9
7.8	**11.3**	13.8	4.7	**8.9**	10.4	0.7	**1.8**	5.8
0.7	**1.3**	7.5	11.9	**13.6**	64.4	0.7	**3.0**	8.3
7.5	**12.7**	19.9	6.7	**12.4**	15.7	2.1	**4.4**	19.3
4.6	**8.4**	13.7	5.1	**9.6**	14.4	1.0	**2.5**	7.3
9.0	**14.3**	17.6	8.6	**14.7**	20.5	1.1	**3.0**	6.6
6.1	**11.0**	13.3	5.9	**9.8**	20.9	0.1	**2.5**	3.0
—	—	—	—	—	—	—	—	—
9.5	**13.7**	17.7	5.8	**11.3**	40.4	9.1	**9.6**	9.7
4.8	**9.6**	15.7	4.5	**10.7**	18.1	0.5	**1.1**	2.8
4.2	**7.5**	14.0	11.1	**14.3**	19.3	0.9	**2.9**	7.7
7.3	**8.8**	20.0	9.8	**16.2**	18.3	0.7	**1.4**	7.2
6.4	**10.7**	15.7	6.2	**12.5**	14.0	1.7	**4.4**	9.2
4.9	**9.4**	12.0	6.1	**11.7**	19.4	0.6	**2.1**	6.9
6.8	**10.6**	15.2	6.9	**12.6**	19.3	0.9	**2.1**	6.2
5.2	**9.6**	14.6	6.0	**11.1**	17.7	0.9	**2.3**	6.5

Table 18: Beneficiaries of Corporate Support, 1984—Companies Grouped by Industry Class (with at least five cases in each)

			Health and Human Services												
Industrial Classification	*Number of Companies*	*Total Giving ($ Thousands)*	*National Health*	*National Human Service*	*National Youth*	*Federated Campaigns United Ways*	*Federated Campaigns Other*	*Hospital Capital Grants*	*Hospital Operating Grants*	*Hospital Matching Gifts*	*Local Youth*	*Matching Gifts*	*Other Unspecified*		*Total Health and Human Services*[1]
Chemicals	28	$ 156,041	0.7	0.3	0.4	10.9	0.1	3.7	0.6	0.1	1.4	*	3.5	0.4	22.1
Electrical machinery and equipment	28	183,469	0.4	0.5	0.4	16.5	0.1	1.8	0.2	0.5	1.5	*	2.5	2.2	26.6
Fabricated metal products	9	7,201	0.4	0.7	0.3	17.0	*	0.7	2.2	—	2.0	—	2.9	4.0	30.2
Food, beverage and tobacco	21	85,352	1.2	8.8	0.3	8.0	0.1	1.2	0.6	*	1.4	0.7	13.7	4.1	40.1
Machinery, nonelectrical	18	24,247	0.3	0.1	0.2	18.0	*	2.5	0.7	0.1	2.0	0.5	2.9	5.3	33.4
Mining	4	2,150													
Paper and like products	17	20,557	0.6	0.3	0.1	17.5	0.2	1.9	0.9	—	3.2	—	4.7	2.4	31.8
Petroleum and gas	20	260,518	1.7	0.3	0.2	8.8	*	0.8	0.4	0.2	1.4	0.1	3.3	1.7	18.9
Pharmaceuticals	12	64,437	3.6	4.0	0.3	8.5	0.9	4.0	1.6	0.3	0.6	*	12.0	0.3	36.1
Primary metals industries	11	30,167	0.8	0.7	0.6	17.0	0.1	2.0	0.4	—	4.1	—	5.8	0.5	32.0
Printing and publishing	11	23,640	0.4	0.9	0.5	7.3	0.7	1.6	0.3	*	2.5	0.2	8.1	1.2	23.7
Rubber and miscellaneous plastics	6	8,756	0.1	0.2	2.2	30.7	—	1.4	0.4	—	2.2	—	2.2	5.4	44.8
Stone, clay and glass products	7	13,427	0.2	0.2	0.8	14.0	—	1.9	0.3	0.6	1.5	—	6.9	3.3	29.7
Textiles and apparel	7	10,433	0.1	0.1	0.2	4.8	0.1	1.4	*	—	1.7	—	4.9	2.8	16.1
Transportation equipment	15	129,112	2.0	0.1	0.4	13.4	0.4	1.4	0.1	—	0.7	—	4.8	2.2	25.5
Total: Manufacturing	214[a]	1,019,506	1.3	1.3	0.4	11.9	0.2	1.9	0.5	0.2	1.5	0.1	5.0	1.7	26.0
Banking	54	76,886	0.2	0.2	0.1	21.8	0.2	2.5	0.7	0.1	1.8	0.2	4.1	8.8	40.7
Business services	5	5,904	0.6	0.7	1.1	12.0	*	0.8	*	—	1.7	—	1.2	29.0	47.1
Engineering and construction	1	333													
Finance	6	8,477	1.2	0.2	*	9.3	*	0.3	0.7	—	0.9	—	1.6	8.6	22.8
Insurance	48	129,212	2.1	0.5	0.2	9.9	0.2	1.2	0.3	0.1	0.9	0.2	3.0	1.8	20.4
Retail and wholesale trade	16	60,254	0.4	0.7	0.7	24.5	0.1	0.3	1.2	—	3.5	—	8.4	10.4	50.2
Telecommunications	9	77,426	0.4	0.1	0.2	14.7	0.1	0.8	0.2	—	0.9	—	1.8	1.7	20.9
Transportation	9	17,973	0.1	0.5	0.1	11.8	0.7	0.6	0.1	0.1	0.7	0.1	15.3	3.1	33.2
Utilities	53	48,342	0.2	0.3	*	22.3	0.4	2.3	1.0	*	2.6	0.3	7.1	4.8	41.3
Total: Nonmanufacturing	201[a]	424,807	0.9	0.4	0.2	16.5	0.2	1.3	0.5	0.1	1.6	0.1	4.7	5.3	31.8
Total: All Companies	415[a]	$1,444,313	1.1	1.0	0.3	13.2	0.2	1.7	0.5	0.1	1.5	0.1	4.9	2.9	27.7

*Less than 0.1 percent.

[1]Percentages in each horizontal row add to the industry total for that beneficiary group. Totals for the five beneficiary groups add to 100 percent.

[a]Totals include all cases, but details omit industries with fewer than 5 cases.

Table 18: Beneficiaries of Company Support, 1984—Companies Grouped by Industry Class (with at least five cases in each) (continued)

	Culture and Art											
Industry Classification	*Music*	*Museums*	*Public TV and Radio*	*Arts Funds or Councils*	*Theater*	*Cultural Centers*	*Dance*	*Libraries*	*Matching Gifts*	*Other*	*Unspecified*	*Total Culture and Art*[1]
Chemicals	0.8%	2.1%	0.4%	0.7%	0.7%	0.4%	0.1%	0.2%	0.2%	0.6%	0.1%	6.2%
Electrical machinery and equipment	1.1	1.8	3.5	0.6	0.6	0.7	0.1	0.2	1.6	0.5	0.5	11.1
Fabricated metals products	1.3	3.6	0.6	0.4	0.7	0.8	0.3	0.5	0.4	0.9	0.8	10.3
Food, beverage and tobacco	1.2	3.9	0.3	0.9	0.3	0.5	0.2	0.1	0.6	2.8	2.0	12.7
Machinery, nonelectrical	1.1	1.0	0.3	0.5	0.8	0.3	0.4	0.1	1.2	2.6	1.0	9.3
Mining												
Paper and like products	0.7	3.7	0.7	1.2	0.5	0.3	0.2	0.2	*	0.9	0.9	9.4
Petroleum and gas	1.8	1.6	2.0	0.4	0.7	2.8	0.4	0.2	0.6	1.6	1.4	13.3
Pharmaceuticals	1.2	1.6	1.7	0.3	0.7	0.6	0.1	0.1	0.4	0.6	*	7.4
Primary metals industries	1.2	2.6	0.7	0.6	0.8	1.0	0.5	0.4	0.5	1.0	0.3	9.7
Printing and publishing	2.9	7.1	4.2	0.8	2.3	5.3	0.8	1.6	2.7	0.8	0.8	29.2
Rubber and miscellaneous plastics	1.0	1.5	0.2	0.2	0.4	0.2	0.3	0.1	0.2	0.2	2.2	6.6
Stone, clay and glass products	1.0	20.9	0.3	0.3	0.1	0.2	0.1	0.2	1.0	1.3	2.3	27.8
Textiles and apparel	0.1	0.2	0.1	0.3	*	—	*	0.2	—	0.2	0.6	1.7
Transportation equipment	0.8	1.5	0.1	0.1	0.4	0.2	0.1	0.1	0.7	0.7	2.5	7.3
Total: Manufacturing	1.2	2.3	1.5	0.5	0.6	1.2	0.2	0.2	0.8	1.1	1.1	10.7
Banking	2.0	2.7	0.9	0.6	0.6	0.9	0.4	0.2	0.7	0.6	5.8	15.3
Business services	1.2	0.7	0.1	1.0	0.8	0.7	0.2	*	—	0.5	5.3	10.5
Engineering and construction												
Finance	0.4	1.0	0.4	1.6	0.5	*	0.2	—	*	0.8	8.0	12.8
Insurance	1.0	1.3	1.3	0.9	0.4	0.4	0.2	0.1	0.3	0.6	0.8	7.3
Retail and wholesale trade	4.0	1.6	1.4	0.9	1.9	0.6	0.4	*	—	2.3	2.4	15.5
Telecommunications	1.1	1.0	0.2	0.3	0.4	0.7	0.2	0.1	0.3	0.9	1.2	6.4
Transportation	1.1	1.2	0.3	0.5	0.3	*	*	*	0.5	6.6	2.4	12.9
Utilities	1.6	2.0	0.2	1.0	1.1	0.8	0.3	0.2	0.2	0.3	4.4	12.3
Total: Nonmanufacturing	1.7	1.6	0.8	0.8	0.7	0.6	0.3	0.1	0.3	1.1	2.7	10.7
Total: All Companies	1.4	2.1	1.3	0.6	0.6	1.0	0.2	0.2	0.6	1.1	1.6	10.7

[1]See footnotes on page 44.

Table 18: Beneficiaries of Company Support, 1984—Companies Grouped by Industry Class (with at least five cases in each) (continued)

	Education															
								Precollege Educational Institutions				Education Related Organizations				
Industrial Classification	Unrestricted Operating Grants	Student Financial Aid	Departmental Grants	Special Project or Research Grants	Capital Grants	Matching Gifts	State & National Fund-Raising Groups	Matching Gifts	Public School Support	All Other Support	Scholarships and Fellowships	Economic Education	All Other Support	Other	Unspecified	Total Education[1]
Chemicals	5.9	4.3	8.0	3.5	4.1	4.4	0.8	0.2	0.2	0.9	2.1	1.9	1.1	6.1	1.1	44.6
Electrical machinery and equipment	1.9	2.3	5.6	19.4	0.6	7.4	1.1	0.1	2.6	0.3	2.9	0.5	1.5	6.1	1.1	53.6
Fabricated metal products	3.2	1.9	0.7	1.4	4.6	5.6	0.6	0.1	0.7	*	5.1	10.3	0.2	0.5	3.8	38.9
Food, beverage and tobacco	2.0	1.1	0.7	1.4	1.8	4.3	1.0	0.4	0.1	0.1	1.7	0.3	0.1	10.4	2.3	27.8
Machinery, nonelectrical	9.4	1.5	1.5	2.2	2.8	5.4	0.7	0.8	*	0.3	2.4	1.5	1.1	5.8	7.3	42.7
Mining																
Paper and like products	3.1	4.0	1.9	1.7	3.0	2.2	0.6	0.4	12.6	0.6	4.0	1.1	1.3	0.3	5.3	42.0
Petroleum and gas	2.8	2.6	10.8	5.8	0.7	6.9	0.5	0.3	1.1	1.1	1.0	0.9	2.9	2.3	6.2	45.8
Pharmaceuticals	2.3	0.6	3.2	4.9	1.6	4.0	1.5	0.5	0.4	0.4	3.3	0.5	1.1	7.3	0.3	31.7
Primary metals industries	2.2	3.4	4.2	3.9	10.3	9.4	1.5	0.1	0.1	0.4	3.0	1.1	3.5	1.5	2.0	46.5
Printing and publishing	3.3	1.5	1.8	2.2	2.6	7.1	4.0	1.9	0.5	1.0	1.9	0.6	1.0	3.3	0.5	33.2
Rubber and miscellaneous plastics	1.7	1.0	4.0	2.7	5.6	6.0	2.0	1.0	0.6	0.4	0.6	2.4	1.3	0.4	9.5	39.4
Stone, clay and glass products	0.3	0.4	2.7	1.4	3.7	5.1	1.5	1.6	0.4	0.5	3.9	1.1	0.4	3.1	7.4	33.3
Textiles and apparel	0.4	0.1	0.9	*	2.6	2.9	1.0	0.4	0.6	*	2.3	0.4	0.1	1.7	5.1	18.3
Transportation equipment	0.9	0.4	1.7	7.0	3.7	3.8	1.0	0.2	0.2	0.3	1.2	0.2	0.2	16.4	5.0	42.2
Total: Manufacturing	2.8	2.2	5.8	7.1	2.3	5.7	1.0	0.3	1.1	0.6	2.0	0.9	1.5	6.4	3.5	43.2
Banking	2.5	1.1	0.8	0.4	2.2	4.2	0.8	0.3	1.2	0.8	0.7	0.7	0.3	1.2	8.2	25.3
Business services	2.0	*	*	3.8	0.5	8.9	0.2	—	*	0.1	*	1.0	0.2	2.6	11.7	30.8
Engineering and construction																
Finance	2.4	0.1	0.4	0.4	0.8	3.8	*	0.1	0.1	0.3	2.9	0.1	—	—	28.0	39.2
Insurance	0.8	1.1	1.1	0.9	1.8	4.7	0.8	0.2	0.7	0.5	0.9	0.4	0.5	0.7	1.8	16.8
Retail and wholesale trade	3.6	0.7	0.4	0.2	0.1	1.0	0.2	0.1	0.2	0.9	0.2	0.4	0.3	1.2	2.6	12.3
Telecommunications	1.6	0.5	1.8	48.0	1.3	2.6	1.0	*	*	0.3	0.2	0.7	0.3	0.8	6.2	65.3
Transportation	2.1	*	0.1	—	0.3	2.7	1.4	0.1	1.2	0.9	0.7	0.5	1.6	9.7	3.1	24.2
Utilities	5.4	0.8	0.7	1.1	3.4	2.6	0.7	0.2	0.2	0.3	0.7	1.2	0.6	0.6	7.6	26.1
Total: Nonmanufacturing	2.3	0.8	0.9	9.3	1.6	3.4	0.7	0.2	0.5	0.6	0.6	0.6	0.4	1.3	5.2	28.6
Total: All Companies	2.7	1.8	4.4	7.8	2.1	5.0	0.9	0.3	1.0	0.6	1.6	0.8	1.2	4.9	4.0	38.9

[1]See footnotes on page 44

Table 18: Beneficiaries of Company Support, 1984—Companies Grouped by Industry Class (with at least five cases in each) (continued)

Industrial Classification	Civic and Community Activities														
				Justice and Law				Community Improvement							
	National Public Policy Groups	National Community Improvement Groups	National Environment and Ecology	System Research and Reform	Litigation, Defense and Advocacy	Other National Groups	Municipal or Statewide Improvement	Neighborhood or Community-based Groups	Housing	Economic Development/ Employment	Legal Systems and Service	Local Environment and Ecology	Other Local Groups	Unspecified	Total Civic and Community[1]
Chemicals	1.0	0.4	4.0	0.2	0.1	0.3	0.2	1.1	0.3	0.5	*	6.3	3.8	0.4	18.6
Electrical machinery and equipment	0.7	0.7	0.1	0.1	*	0.3	0.9	0.2	0.1	0.7	0.1	0.1	1.4	0.3	5.7
Fabricated metal products	5.9	3.0	*	0.1	0.2	0.2	4.0	1.2	*	0.4	*	0.2	1.1	1.7	17.9
Food, beverage and tobacco	0.7	0.5	0.2	0.2	0.3	0.7	0.4	1.3	0.1	0.4	0.1	0.3	4.1	6.4	15.7
Machinery, nonelectrical	0.6	0.3	0.5	*	*	0.3	1.2	0.5	0.2	0.4	*	0.3	2.8	1.9	9.1
Mining															
Paper and like products	1.9	0.3	1.4	*	0.1	0.7	0.7	2.1	0.5	1.1	0.1	1.0	2.3	1.7	14.0
Petroleum and gas	2.1	0.7	3.6	0.2	0.1	1.0	0.4	1.4	0.6	1.0	0.2	2.5	2.9	2.8	19.6
Pharmaceuticals	1.7	1.6	0.2	0.1	0.1	0.2	0.2	0.8	0.4	0.6	0.1	0.3	2.1	0.1	8.4
Primary metals industries	1.2	0.9	1.1	0.5	0.1	1.2	0.5	1.0	1.2	0.1	0.2	0.5	1.7	0.3	10.5
Printing and publishing	2.1	0.7	1.2	0.2	0.3	1.7	0.2	1.5	0.1	0.1	*	0.7	2.5	0.5	11.9
Rubber and miscellaneous plastics	0.7	1.0	0.1	0.1	0.1	0.5	0.4	1.0	—	0.1	*	0.1	1.8	2.1	7.8
Stone, clay and glass products	0.7	0.1	0.1	0.2	0.2	0.8	0.5	1.1	—	0.1	0.1	0.2	0.9	2.0	7.0
Textiles and apparel	0.1	0.1	*	0.1	—	0.1	*	0.3	52.9	*	—	0.1	*	6.7	60.3
Transportation equipment	0.8	16.2	0.1	0.2	0.1	0.2	0.6	0.2	0.1	0.1	0.2	0.1	0.5	2.0	21.4
Total: Manufacturing	1.3	2.7	1.7	0.2	0.1	0.6	0.5	0.9	0.9	0.6	0.1	1.8	2.4	1.8	15.5
Banking	1.3	0.4	0.2	0.1	0.1	0.2	0.7	1.4	1.2	2.2	0.1	0.8	1.8	4.1	14.6
Business services	0.1	0.4	—	0.1	*	0.4	0.6	1.5	0.1	0.2	0.1	0.2	0.9	6.1	10.6
Engineering and construction															
Finance	—	0.5	*	—	—	1.3	0.3	0.2	0.1	0.1	—	0.1	0.5	15.9	19.0
Insurance	0.6	0.1	46.6	0.4	0.1	0.9	0.8	0.9	0.4	0.7	0.1	0.2	1.2	0.9	54.9
Retail and wholesale trade	0.1	1.9	*	0.2	0.1	0.2	0.5	1.2	0.7	1.3	0.5	*	9.9	2.8	19.3
Telecommunications	0.3	0.6	0.1	0.1	0.1	0.2	*	0.3	*	0.2	*	*	1.5	3.5	7.0
Transportation	0.1	*	*	*	*	*	0.1	1.4	19.7	*	0.1	0.1	2.7	3.5	27.6
Utilities	0.2	0.3	0.2	0.1	0.1	0.1	1.1	1.9	0.5	1.4	0.2	0.7	3.5	5.9	16.0
Total: Nonmanufacturing	0.5	0.8	14.3	0.2	0.1	0.4	0.6	1.1	1.3	1.0	0.2	0.3	2.9	3.2	26.9
Total: All Companies	1.1	2.1	5.4	0.2	0.1	0.5	0.5	1.0	1.0	0.7	0.1	1.3	2.5	2.3	18.8

[1]See footnotes on page 44

Table 18: Beneficiaries of Company Support, 1984—Companies Grouped by Industry Class (with at least five cases in each) (continued)

Industry Classification	Other Causes				
	Religious Activities	Aid in Other Countries	Other	Unspecified	Total Other Causes[1]
Chemicals	*	3.9%	4.5%	0.2%	8.6%
Electrical machinery and equipment	*	0.4	2.1	0.5	3.0
Fabricated metals products	0.2%	0.8	0.8	0.8	2.7
Food, beverage and tobacco	0.1	0.5	2.3	0.9	3.7
Machinery, nonelectrical	*	0.2	2.0	3.4	5.5
Mining					
Paper and like products	0.2	0.7	1.1	0.9	2.9
Petroleum and gas	*	0.4	1.8	0.2	2.3
Pharmaceuticals	0.2	12.8	3.4	*	16.4
Primary metals industries	*	0.3	0.9	0.1	1.3
Printing and publishing	*	0.3	1.7	—	2.0
Rubber and miscellaneous plastics	—	0.4	0.2	0.8	1.5
Stone, clay and glass products	*	0.1	1.1	0.9	2.2
Textiles and apparel	0.3	0.8	—	2.6	3.7
Transportation equipment	*	0.3	2.6	0.8	3.7
Total: Manufacturing	*	1.7	2.4	0.5	4.7
Banking	*	2.3	0.8	0.9	4.1
Business services	0.4	0.3	0.3	*	1.0
Engineering and construction					
Finance	*	—	1.6	4.7	6.3
Insurance	*	*	0.2	0.4	0.6
Retail and wholesale trade	*	*	2.3	0.5	2.8
Telecommunications	*	0.1	0.2	0.1	0.4
Transportation	*	—	1.8	0.3	2.1
Utilities	0.1	*	0.9	3.3	4.2
Total: Nonmanufacturing	*	0.5	0.8	0.8	2.1
Total: All Companies	*	1.4	1.9	0.6	3.9

[1]See footnotes on page 44.